Fiscal Year 2025-2026

Budget for Adoption and Statement of Reserves

June 3, 2025

Section 1:

Introduction

Narrative

Presentation

Financial Summary

FY 2025/26 Budget for Adoption

2 Year Budget Forecast with Current Assumptions

All Funds Summary

DATE: June 3, 2025

TO: Board of Trustees, Reed Union School District

SUBJECT: Fiscal Year 2025/26 Budget for Adoption and Statement of Reserves

Presented is the Reed Union School District's Fiscal Year 2025/26 Budget for Adoption which includes the District's updated multi-year projections (MYP) through FY 2027/28. This report continues the District's ongoing commitment to analyze and refine the District's Budget to make sound fiscal recommendations to the Board of Trustees and the Reed Union School District community.

Key assumptions informing this budget proposal are as follows:

- Secured property tax revenue is projected to increase by 4.13% in FY 2025/26. This projection was provided by the Marin County Department of Finance in May of 2025. The District's multi year projection estimates a 4% increase in 2026/27 followed by a 3.85% increase in 2027/28.
- The Parcel Tax rate has been increased by 3% in 2025/26 and in each of the following two fiscal years.
- The Foundation for Reed Schools continues to support the District's specialty programs with budgeted revenue of $1,750,000. The projected cost of the sponsored programs in 2025/26 is $2,925,717, which will require a contribution of $1,175,717 from the General Fund.
- The State of California's estimated Cost of Living Adjustment (COLA) as presented in the Governor's May Revise has been applied to State sources of revenue and State Special Education apportionment projections. These are 2.3% in 2025/26; 3.02% in 2026/27; and 3.42% in 2027/28.
- Projected District enrollment for 2025/26 is 1063 with an average daily attendance rate of 1009 (95%). The District's 2025/26 enrollment includes two additional TK classrooms over the prior year (total of 5), and the District's position control budget has been increased to reflect an additional 2.0 FTE (full time equivalent) in Certificated staff salaries and corresponding benefits and 1.60 FTE in Classified staff salaries and benefits.
- Increases to the District's salary schedules are included in the 2025/26 proposed budget, inclusive of the AB1200 cost disclosures for both Certificated and Classified bargaining units. These include a 5% increase to Certificated, Classified, and Classified Confidential salary schedules in 2025/26, followed by a 3% increase in 2026/27. The 2025/26 budget also includes a one time, off-salary-schedule bonus of $3000 per Classified and Classified Confidential staff. The 2025/26 proposed budget also includes a 3.75% increase to Certificated and Classified Management salary schedules, followed by a 2.5% increase in 2026/27.

- The CalSTRS (California State Teachers' Retirement System) rate remains at 19.10% in 2025/26 and in subsequent years.

- The CalPERS (California Public Employees Retirement System) rate is projected at 26.81% in 2025/26, 26.90% in 2026/27, and 27.80% in 2027/28.

- The District's health and welfare contributions for Employee Only plans are projected to increase midway through 2025/26, but are capped with an annual contribution of $18,100 for employee (+1) plans, and $22,260 for employee (+family) plans.

- The rates for OASDI, Medicare and State Unemployment remain at 6.20%, 1.45% and 0.50% respectively. Workers' Compensation rates are projected at 1.33% for all covered salaries.

- Materials, Supplies, and Operating Expenditure budgets have been analyzed and adjusted based on iterative discussions with program administrators on projected needs, and have likewise been adjusted by projected CPI (consumer price index) inflation rates. The CPI rates are projected at 3.42% in 2025/26, 2.98% in 2026/27, and 2.77% in 2027/28.

- In 2025/26, unrestricted contributions from the General Fund to bridge the gap between projected funding and projected costs is budgeted at $1,412,096 for Maintenance and Operations; $2,146,371 for Special Education; and $1,175,717 for Foundation sponsored programs.

In summary, the 2025/26 Budget as presented for the Reed Union School District includes all known revenue and expenditure parameters and has been informed by County, State, and District resources. In compliance with Education Code 421279(a)(2)(B), the 2025/26 Budget Presentation outlines a statement of reserves, which projects an ending combined fund balance of $11,953,910, inclusive of a 3% minimum unrestricted reserve of $1,000,434, and a 23% Board Policy designation of $7,669,992.

Lastly, it is important to note that the minimum unrestricted reserve requirement is driven by the District's ADA (average daily attendance) rate. In 2025/26, the District's projected ADA of 1009 (>1000) requires a 3% minimum unrestricted reserve. In 2026/27 and in 2027/28, based on projected ADA of (<1000), the minimum unrestricted reserve requirement increases to 4% and is calculated as such in the District's multi year projection.

Sincerely,

Dr. Chris J. Kim
Chief Business Official
Reed Union School District

REED UNION SCHOOL DISTRICT

Fiscal Year 2025-26

Budget for Adoption & Statement of Reserves

Chris J. Kim, Ed.D, MBA

Chief Business Official

ckim@reedschools.org

June 3, 2025

REED UNION SCHOOL DISTRICT

Subsequent Year Budget & LCAP

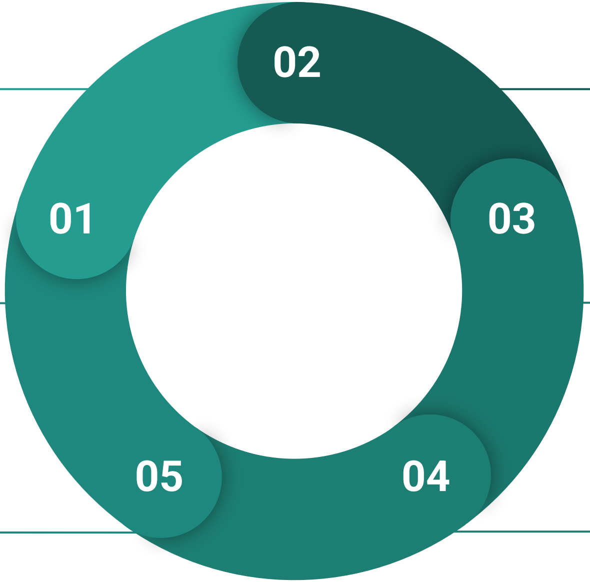
In June of the Prior Fiscal Year Districts Develop and Present the Budget for the Following Fiscal Year.

2nd Interim

In March of the Current Fiscal Year, Districts update Budget Assumptions (revenue and expenditures) and present those updates to the Board.

Audit

By January of the Current Fiscal Year, Districts will have completed its audit of the prior fiscal year. The audit report is presented to the Board by January. *NOTE: This updates Beginning Fund Balances in the Current Fiscal Year.*



45 Day Budget Revision

In August of the Current Fiscal Year, Districts have the option to update the Budget based on State Revenue Adjustments.

Prior Year Unaudited Actuals

In September of the Current Fiscal Year, Districts complete year end accounting for the Prior Fiscal Year. *NOTE: This updates Beginning Fund Balances in the Current Fiscal Year.*

1st Interim

In December of the Current Fiscal Year, Districts update Budget Assumptions (revenue and expenditures) and present those updates to the Board.

School Budget Cycle

REED UNION SCHOOL DISTRICT

	FY2024/25 **(2nd Interim Budget)** Mar. 11, 2025	FY2025/26 **(Proposed Budget)** Jun. 3, 2025	Variance ($)	Variance (%)	NOTES:
A. Revenue					
1. LCFF Sources	$199,718	$201,970	$2,252	1.1%	*$200 x ADA (Average Daily Attendance)*
2. Property Taxes	$21,633,651	$22,638,714	$1,005,063	4.6%	*FY25/26 Budget (4.13% to Secured Property Tax + Variables)*
3. Federal Sources	$237,928	$234,603	-$3,325	-1.4%	*Title Funds + Individuals with Disabilities Education Act (IDEA)*
4. State Sources	$1,031,295	$909,035	-$122,260	-11.9%	*HTS Transp.; ELOP; Sp. Ed.; Reduced CSESAP; AntiBias Grant; State COLA (2.3%)*
a. CalSTRS on Behalf	$990,702	$1,066,125	$75,423	7.6%	*Based on proportionate share percentage of total employer contributions*
5. Parcel Taxes (Local)	$2,592,818	$2,670,603	$77,786	3.0%	*3% Growth Rate*
6. Foundation for Reed Schools (Local)	$1,500,000	$1,750,000	$250,000	16.7%	*May 2025 Budget Update*
7. Other Local Sources	$150,985	$80,000	-$70,985	-47.0%	*Facilities Use Permits and Cash Clearing Accounts*
a. Interest Revenue	$450,000	$450,000	$0	0.0%	*10 Year Treasury Forecast: FY24/25 (4.23%) --> FY25/26 (4.56%)*
b. Local Transportation on Behalf	$528,596	$350,383	-$178,213	-33.7%	*Measure AA; Ross SD; Reduced Municipal Contribution*
c. Special Education Apportionment	$731,470	$677,939	-$53,531	-7.3%	*Updated AB602 Funding Estimate from SELPA*
Total Revenue	$30,047,163	$31,029,372	$982,210	3.3%	

FY 2025/26 Budgeted Revenue

REED UNION SCHOOL DISTRICT

	FY2024/25 **(2nd Interim Budget)** Mar. 11, 2025	FY2025/26 **(Proposed Budget)** Jun. 3, 2025	Variance ($)	Variance (%)	NOTES:
B. Expenditures					
1. Certificated Salaries	$12,382,950	$13,572,486	$1,189,536	9.6%	*+ 2.0 FTE (TK) + Step and Column + Increases to Salary Schedules (5% // 3.75%)*
2. Classified Salaries	$4,766,038	$5,274,880	$508,842	10.7%	*+ 1.6 FTE (TK) + Step and Column + Increases to Salary Schedules (5% // 3.75%)*
3. Employee Benefits	---	---	---	---	
a. CalSTRS	$2,338,310	$2,515,192	$176,882	7.6%	*19.1% (FY24/25 --> FY25/26)*
b. CalSTRS on Behalf	$990,702	$1,066,125	$75,423	7.6%	*Based on proportionate share percentage of total employer contributions*
c. CalPERS	$1,337,953	$1,453,165	$115,212	8.6%	*27.05% (FY24/25) --> 26.81% (FY25/26)*
d. Health & Welfare	$2,165,945	$2,519,071	$353,126	16.3%	*Projected Increase to Employee Only; Emp. +1 ($18,100 Cap); Family ($22,260 Cap)*
e. Statutory	$843,827	$938,684	$94,857	11.2%	*SS (6.20%), SUI (0.50%), WC (1.33%), MCare (1.45%)*
f. OPEB	$345,000	$170,000	-$175,000	-50.7%	*$75k Certificated; $95k Classified; CERBT Trust Investment to Section D.*
4. Books and Supplies	$871,328	$939,200	$67,872	7.8%	*CPI (3.42%) + Reconciliation of Supply Budget Projections (KIT, Sp. Ed., Curriculum, etc.)*
5. Services and Operating Expenditures	$4,397,308	$4,388,988	-$8,320	-0.2%	*CPI (3.42%) + Reconciliation of Services & Operating Exp. Projections*
6. Capital Outlay	$25,000	$0	-$25,000	-100.0%	*Utilize Fund 14 (Deferred Maintenance or Fund 25 (Developer Fees)*
7. Other Outgo	$450,000	$310,000	-$140,000	-31.1%	*Updated AB602 Excess Cost Estimate from SELPA + Reconciliation of Apple Leases*
Total Expenditures	$30,914,361	$33,147,791	$2,233,430	7.2%	

FY 2025/26 Budgeted Expenditures

REED UNION SCHOOL DISTRICT

	FY2024/25 **(2nd Interim Budget)** Dec. 16, 2024	FY2025/26 **(Proposed Budget)** Jun. 3, 2025	Variance ($)	Variance (%)	NOTES:
C. Net (Before Transfers In)	-$867,198	-$2,118,419			
D. Other Financing Sources / Uses					
1. Transfers In	$470,000	$485,000	$15,000	3.19%	*Increase informed by Increased Lease Revenue from Fund 42*
2. Transfers Out	$0	$0	$0	0%	
3. Other Uses (Out)	$0	$200,000	$200,000	100%	*Shift of CERBT Trust Investment Outgo from Section B*
Total Other Financing Sources / Uses	$470,000	$685,000			
E. Change in Fund Balance	**-$397,198**	**-$1,833,419**			
F. Beginning Balance	**$14,184,528**	**$13,787,329**			*Beginning Fund Balance in FY 25/26 is Unaudited / Estimated*
G. Ending Balance	**$13,787,329**	**$11,953,910**			*Ending Fund Balance in FY 24/25 and FY 25/26 is Unaudited / Estimated*
H. Components of Ending Balance	---	---			
1. Revolving Cash & Prepaid	$0	$0			
2. Restricted Balances	$1,409,428	$797,053			
3. Board Policy Designated	$7,110,303	$8,003,470			
4. State Required Reserves	$1,236,574	$1,000,434			
5. Unassigned / Unappropriated	$4,031,024	$2,152,953			
Unrestricted Reserve %	*40.0%*	*33.5%*			

Per Education Code 421279(a)(2)(B), Districts that propose to adopt a budget that includes a combined fund balance in excess of the minimum reserve for economic uncertainties must outline components of the ending fund balance. RUSD's fund balance includes assigned, unassigned, and board policy committed components greater than the minimum reserve for economic uncertainties.

NOTE (1): Board Reserve Policy: FY 24/25 (23%), FY 25/26 (24%).
NOTE (2): Statutory Reserve: FY 24/25 (4%), FY 25/26 (3%)

FY 25/26 Projected Ending Fund Balance & Statement of Reserves (Ed. Code 421279)

REED UNION SCHOOL DISTRICT

	FY2025/26 **(Proposed Budget)** Jun. 3, 2025	FY2026/27 **(Forecast)** Jun. 3, 2025	FY2027/28 **(Forecast)** Jun. 3, 2025	
A. Revenue				**NOTES on Forecast Assumptions**
1. LCFF Sources	$201,970	$201,970	$201,970	*$200 x ADA (Average Daily Attendance)*
2. Property Taxes	$22,638,714	$23,523,372	$24,408,915	*FY25/26 Budget (4.13%); FY26/27 (4.00%); FY27/28 (3.85%)*
3. Federal Sources	$234,603	$234,603	$234,603	*Title Funds + Individuals with Disabilities Education Act (IDEA)*
4. State Sources	$909,035	$921,536	$932,248	*State COLA: FY25/26 (2.3%); FY26/27 (3.02%); FY27/28 (3.42%)*
a. CalSTRS on Behalf	$1,066,125	$1,066,125	$1,066,125	*Based on proportionate share percentage of total employer contributions*
5. Parcel Taxes (Local)	$2,670,603	$2,750,721	$2,833,243	*3% Growth Rate*
6. Foundation for Reed Schools (Local)	$1,750,000	$1,750,000	$1,750,000	*May 2025 Budget Update*
7. Other Local Sources	$80,000	$80,000	$80,000	*Facilities Use Permits and Cash Clearing Accounts*
a. Interest Revenue	$450,000	$451,974	$444,079	*10 Year Treasury Forecast: FY25/26 (4.56%); FY26/27 (4.58%); FY27/28 (4.5%)*
b. Local Transportation on Behalf	$350,383	$350,383	$350,383	*Measure AA; Ross SD*
c. Special Education Apportionment	$677,939	$698,413	$722,298	*State COLA: FY25/26 (2.3%); FY26/27 (3.02%); FY27/28 (3.42%)*
Total Revenue	$31,029,372	$32,029,097	$33,023,865	

REED UNION SCHOOL DISTRICT

	FY2025/26 **(Proposed Budget)** Jun. 3, 2025	FY2026/27 **(Forecast)** Jun. 3, 2025	FY2027/28 **(Forecast)** Jun. 3, 2025	
B. Expenditures				**NOTES on Forecast Assumptions**
1. Certificated Salaries	$13,572,486	$14,231,544	$14,503,991	*Step and Column (3%) + Increases to Salary Schedules (3% // 2.5%)*
2. Classified Salaries	$5,274,880	$5,592,765	$5,760,548	*Step and Column (3%) + Increases to Salary Schedules (3% // 2.5%)*
3. Employee Benefits	---			
a. CalSTRS	$2,515,192	$2,637,682	$2,688,514	*19.1% (FY25/26 --> FY27/28)*
b. CalSTRS on Behalf	$1,066,125	$1,066,125	$1,066,125	*Based on proportionate share percentage of total employer contributions*
c. CalPERS	$1,453,165	$1,544,134	$1,641,907	*26.81% (FY25/26); 26.90% (FY26/27); 27.80% (FY27/28)*
d. Health & Welfare	$2,519,071	$2,582,048	$2,646,599	*Projected Increase to Employee Only; Emp. +1 ($18,100 Cap); Family ($22,260 Cap)*
e. Statutory	$938,684	$989,628	$1,013,852	*SS (6.20%), SUI (0.50%), WC (1.33%), MCare (1.45%)*
f. OPEB	$170,000	$170,000	$170,000	*$75k Certificated; $95k Classified; CERBT Trust Investment to Section D.*
4. Books and Supplies	$939,200	$827,905	$800,811	*Reduction associated with Curriculum Adoption (completion) in CY+1, CY+2*
5. Services and Operating Expenditures	$4,388,988	$4,510,598	$4,627,007	*CPI: FY25/26 (3.42%); FY26/27 (2.98%); FY27/28 (2.77%)*
6. Capital Outlay	$0	$0	$0	*Utilize Fund 14 (Deferred Maintenance or Fund 25 (Developer Fees)*
7. Other Outgo	$310,000	$310,000	$310,000	*Updated AB602 Excess Cost Estimate from SELPA + Reconciliation of Apple Leases*
Total Expenditures	$33,147,791	$34,462,430	$35,229,353	

Current Year ➜ 2 Year Forecast (Expenditures)

REED UNION SCHOOL DISTRICT

	FY2025/26 (Proposed Budget) Jun. 3, 2025	FY2026/27 (Forecast) Jun. 3, 2025	FY2027/28 (Forecast) Jun. 3, 2025	
C. Net (Before Transfers In)	-$2,118,419	-$2,433,333	-$2,205,488	
D. Other Financing Sources / Uses				**NOTES on Forecast Assumptions**
1. Transfers In	$485,000	$510,000	$535,000	*Increase informed by Increased Lease Revenue from Fund 42*
2. Transfers Out	$0	$0	$0	
3. Net Contributions	$200,000	$200,000	$200,000	*Shift of CERBT Trust Investment Outgo from Section B*
Total Other Financing Sources / Uses	$685,000	$710,000	$735,000	
E. Change in Fund Balance	**-$1,833,419**	**-$2,123,333**	**-$1,870,488**	
F. Beginning Balance	**$13,787,329**	**$11,953,910**	**$9,830,577**	
G. Ending Balance	**$11,953,910**	**$9,830,577**	**$7,960,089**	
H. Components of Ending Balance	---	---	---	**NOTES on Forecast Assumptions**
1. Revolving Cash & Prepaid	$0	$0	$0	
2. Restricted Balances	$797,053	$469,174.88	$354,286.07	
3. Board Policy Designated	$8,003,470	$7,972,358.99	$6,188,628.67	*NOTE: Board Reserve Policy: FY25/26 (24%), FY26/27 (23%), FY27/28 (23%)*
4. State Required Reserves	$1,000,434	$1,386,497.22	$1,417,174.12	*NOTE: Statutory Reserve: FY25/26 (3%), FY26/27 (4%), FY27/28 (4%)*
5. Unassigned / Unappropriated	$2,152,953	$2,545.65	$0.00	
Unrestricted Reserve %	*33.5%*	*27.0%*	*21.5%*	

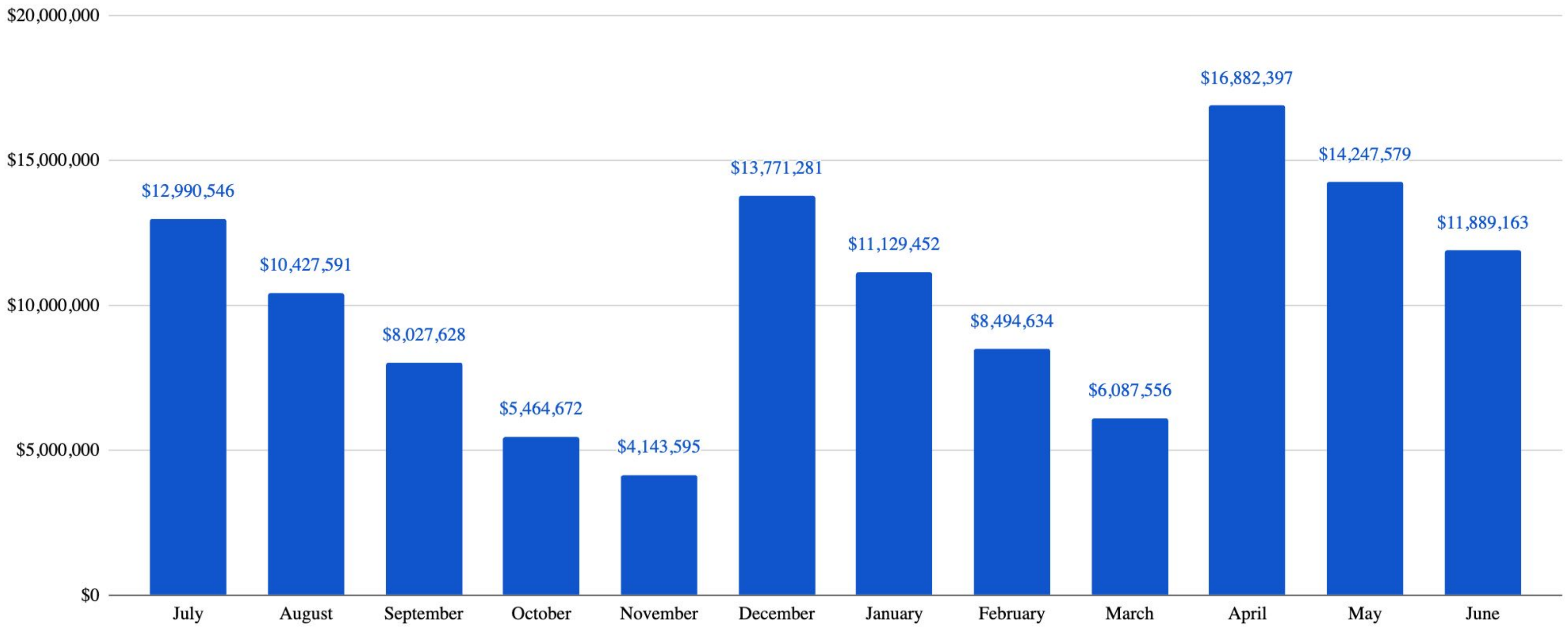
Current Year → 2 Year Forecast (Forecasted Fund Balance)

REED UNION SCHOOL DISTRICT

	FY2025/26 **(Proposed Budget)** Fund 13 Child Nutrition	FY2025/26 **(Proposed Budget)** Fund 14 Deferred Maintenance	FY2025/26 **(Proposed Budget)** Fund 25 Developer Fees	FY2025/26 **(Proposed Budget)** Fund 40 Capital Outlay Reserve
A. Revenue	**$732,600**	**$750**	**$48,600**	**$843,000**
B. Expenditures	**$763,698**	**$0**	**$48,600**	**$612,000**
C. Net (Before Transfers In)	**-$31,098**	**$750**	**$0**	**$231,000**
D. Other Financing Sources / Uses				
1. Transfers In	$0	$0	$0	$0
2. Transfers Out	$0	$0	$0	-$485,000
3. Net Contributions	$0	$0	$0	$0
Total Other Financing Sources / Uses	$0	$0	$0	-$485,000
E. Change in Fund Balance	**-$31,098**	**$750**	**$0**	**-$254,000**
F. Estimated Beginning Balance as of July 1, 2025	**$137,225**	**$20,477**	***$134,156**	**$3,140,007**
G. Estimated Ending Balance as of June 30, 2026	**$106,127**	**$21,227**	***$134,156**	**$2,886,007**

** Fund 25 will be reduced by an estimated $100,295 in FY 24/25 following 2nd Interim to account for a reconciliation of Developer Fees with the High School District.*

REED UNION SCHOOL DISTRICT



FY 25/26 General Fund (Fund 01) Cash Flow Projection (Monthly Ending)

REED UNION SCHOOL DISTRICT

JUNE	AB1200	• AB1200 Disclosures (FY 25/26 & FY 26/27)
	Budget & LCAP	• FY 25/26 Budget & LCAP (Budget Overview for Parents)
	Salary Schedules	• FY 25/26 & FY 26/27 Salary Schedules: • Certificated, Classified, Confidential, Management
	EPA & TAN	• Education Protection Account • Tax Anticipation Note
Aug.	45 Day Budget Revision	• Revisions as Needed based on the State's Adopted Budget.
Sep.	FY 24/25 Unaudited Actuals	• Prior Year Unaudited Actuals (updates beg. balances)

	FY2024/25 (2nd Interim Budget) Mar. 11, 2025	FY2025/26 (Proposed Budget) Jun. 3, 2025	Variance ($)	Variance (%)	NOTES:
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7. Other Local Sources	$150,985	$80,000	-$70,985	-47.0%	*Facilities Use Permits and Cash Clearing Accounts*
a. Interest Revenue	$450,000	$450,000	$0	0.0%	*10 Year Treasury Forecast: FY24/25 (4.23%) --> FY25/26 (4.56%)*
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c. CalPERS	$1,337,953	$1,453,165	$115,212	8.6%	*27.05% (FY24/25) --> 26.81% (FY25/26)*
d. Health & Welfare	$2,165,945	$2,519,071	$353,126	16.3%	*Projected Increase to Employee Only; Emp. +1 ($18,100 Cap); Family ($22,260 Cap)*
e. Statutory	$843,827	$938,684	$94,857	11.2%	*SS (6.20%), SUI (0.50%), WC (1.33%), MCare (1.45%)*
f. OPEB	$345,000	$170,000	-$175,000	-50.7%	*$75k Certificated; $95k Classified; CERBT Trust Investment to Section D.*
4. Books and Supplies	$871,328	$939,200	$67,872	7.8%	*CPI (3.42%) + Reconciliation of Supply Budget Projections (KIT, Sp. Ed., Curriculum, etc.)*
5. Services and Operating Expenditures	$4,397,308	$4,388,988	-$8,320	-0.2%	*CPI (3.42%) + Reconciliation of Services & Operating Exp. Projections*
6. Capital Outlay	$25,000	$0	-$25,000	-100.0%	*Utilize Fund 14 (Deferred Maintenance or Fund 25 (Developer Fees)*
7. Other Outgo	$450,000	$310,000	-$140,000	-31.1%	*Updated AB602 Excess Cost Estimate from SELPA + Reconciliation of Apple Leases*
Total Expenditures	$30,914,361	$33,147,791	$2,233,430	7.2%	

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1. Transfers In	$470,000	$485,000	$15,000	3.19%	*Increase informed by Increased Lease Revenue from Fund 42*
2. Transfers Out	$0	$0	$0	0%	
3. Other Uses (Out)	$0	$200,000	$200,000	100%	*Shift of CERBT Trust Investment Outgo from Section B*
Total Other Financing Sources / Uses	$470,000	$685,000			
E. Change in Fund Balance	**-$397,198**	**-$1,833,419**			
F. Beginning Balance	**$14,184,528**	**$13,787,329**			*Beginning Fund Balance in FY 25/26 is Unaudited / Estimated*
G. Ending Balance	**$13,787,329**	**$11,953,910**			*Ending Fund Balance in FY 24/25 and FY 25/26 is Unaudited / Estimated*
H. Components of Ending Balance	---	---			
1. Revolving Cash & Prepaid	$0	$0			
2. Restricted Balances	$1,409,428	$797,053			
3. Board Policy Designated	$7,110,303	$8,003,470			*NOTE: Board Reserve Policy: FY24/25 (23%), FY25/26 (24%)*
4. State Required Reserves	$1,236,574	$1,000,434			*NOTE: Statutory Reserve: FY24/25 (4%), FY25/26 (3%)*
5. Unassigned / Unappropriated	$4,031,024	$2,152,953			
Unrestricted Reserve %	*40.0%*	*33.5%*			

	FY2025/26 **(Proposed Budget)** Jun. 3, 2025	FY2026/27 **(Forecast)** Jun. 3, 2025	FY2027/28 **(Forecast)** Jun. 3, 2025	
A. Revenue				**NOTES on Forecast Assumptions**
1. LCFF Sources	$201,970	$201,970	$201,970	*$200 x ADA (Average Daily Attendance)*
2. Property Taxes	$22,638,714	$23,523,372	$24,408,915	*FY25/26 Budget (4.13%); FY26/27 (4.00%); FY27/28 (3.85%)*
3. Federal Sources	$234,603	$234,603	$234,603	*Title Funds + Individuals with Disabilities Education Act (IDEA)*
4. State Sources	$909,035	$921,536	$932,248	*State COLA: FY25/26 (2.3%); FY26/27 (3.02%); FY27/28 (3.42%)*
a. CalSTRS on Behalf	$1,066,125	$1,066,125	$1,066,125	*Based on proportionate share percentage of total employer contributions*
5. Parcel Taxes (Local)	$2,670,603	$2,750,721	$2,833,243	*3% Growth Rate*
6. Foundation for Reed Schools (Local)	$1,750,000	$1,750,000	$1,750,000	*May 2025 Budget Update*
7. Other Local Sources	$80,000	$80,000	$80,000	*Facilities Use Permits and Cash Clearing Accounts*
a. Interest Revenue	$450,000	$451,974	$444,079	*10 Year Treasury Forecast: FY25/26 (4.56%); FY26/27 (4.58%); FY27/28 (4.5%)*
b. Local Transportation on Behalf	$350,383	$350,383	$350,383	*Measure AA; Ross SD*
c. Special Education Apportionment	$677,939	$698,413	$722,298	*State COLA: FY25/26 (2.3%); FY26/27 (3.02%); FY27/28 (3.42%)*
Total Revenue	$31,029,372	$32,029,097	$33,023,865	

	FY2025/26 **(Proposed Budget)** Jun. 3, 2025	FY2026/27 **(Forecast)** Jun. 3, 2025	FY2027/28 **(Forecast)** Jun. 3, 2025	
B. Expenditures				**NOTES on Forecast Assumptions**
1. Certificated Salaries	$13,572,486	$14,231,544	$14,503,991	*Step and Column (3%) + Increases to Salary Schedules (3% // 2.5%)*
2. Classified Salaries	$5,274,880	$5,592,765	$5,760,548	*Step and Column (3%) + Increases to Salary Schedules (3% // 2.5%)*
3. Employee Benefits	---			
a. CalSTRS	$2,515,192	$2,637,682	$2,688,514	*19.1% (FY25/26 --> FY27/28)*
b. CalSTRS on Behalf	$1,066,125	$1,066,125	$1,066,125	*Based on proportionate share percentage of total employer contributions*
c. CalPERS	$1,453,165	$1,544,134	$1,641,907	*26.81% (FY25/26); 26.90% (FY26/27); 27.80% (FY27/28)*
d. Health & Welfare	$2,519,071	$2,582,048	$2,646,599	*Projected Increase to Employee Only; Emp. +1 ($18,100 Cap); Family ($22,260 Cap)*
e. Statutory	$938,684	$989,628	$1,013,852	*SS (6.20%), SUI (0.50%), WC (1.33%), MCare (1.45%)*
f. OPEB	$170,000	$170,000	$170,000	*$75k Certificated; $95k Classified; CERBT Trust Investment to Section D.*
4. Books and Supplies	$939,200	$827,905	$800,811	*Reduction associated with Curriculum Adoption (completion) in CY+1, CY+2*
5. Services and Operating Expenditures	$4,388,988	$4,510,598	$4,627,007	*CPI: FY25/26 (3.42%); FY26/27 (2.98%); FY27/28 (2.77%)*
6. Capital Outlay	$0	$0	$0	*Utilize Fund 14 (Deferred Maintenance or Fund 25 (Developer Fees)*
7. Other Outgo	$310,000	$310,000	$310,000	*Updated AB602 Excess Cost Estimate from SELPA + Reconciliation of Apple Leases*
Total Expenditures	$33,147,791	$34,462,430	$35,229,353	

	FY2025/26 **(Proposed Budget)** Jun. 3, 2025	FY2026/27 **(Forecast)** Jun. 3, 2025	FY2027/28 **(Forecast)** Jun. 3, 2025	
C. Net (Before Transfers In)	-$2,118,419	-$2,433,333	-$2,205,488	
D. Other Financing Sources / Uses				**NOTES on Forecast Assumptions**
1. Transfers In	$485,000	$510,000	$535,000	*Increase informed by Increased Lease Revenue from Fund 42*
2. Transfers Out	$0	$0	$0	
3. Net Contributions	$200,000	$200,000	$200,000	*Shift of CERBT Trust Investment Outgo from Section B*
Total Other Financing Sources / Uses	$685,000	$710,000	$735,000	
E. Change in Fund Balance	**-$1,833,419**	**-$2,123,333**	**-$1,870,488**	
F. Beginning Balance	**$13,787,329**	**$11,953,910**	**$9,830,577**	
G. Ending Balance	**$11,953,910**	**$9,830,577**	**$7,960,089**	
H. Components of Ending Balance	---	---	---	**NOTES on Forecast Assumptions**
1. Revolving Cash & Prepaid	$0	$0	$0	
2. Restricted Balances	$797,053	$469,174.88	$354,286.07	
3. Board Policy Designated	$8,003,470	$7,972,358.99	$6,188,628.67	*NOTE: Board Reserve Policy: FY25/26 (24%), FY26/27 (23%), FY27/28 (23%)*
4. State Required Reserves	$1,000,434	$1,386,497.22	$1,417,174.12	*NOTE: Statutory Reserve: FY25/26 (3%), FY26/27 (4%), FY27/28 (4%)*
5. Unassigned / Unappropriated	$2,152,953	$2,545.65	$0.00	
Unrestricted Reserve %	*33.5%*	*27.0%*	*21.5%*	

Reed Union School District

FY 2025/26 Budget for Adoption

ALL FUNDS SUMMARY

		Fund 01	Fund 01		Fund 01		Fund 13	Fund 14	Fund 25	Fund 40
		General Fund (Unrestricted)	General Fund (Restricted)	=	General Fund **(COMBINED)**		Cafeteria	Deferred Maintenance	Capital Facilities (Developer Fees)	Reserve for Capital Outlay
Unaudited Beginning Balance		**$12,377,901**	**$1,409,428**	=	**$13,787,329**		**$137,225**	**$20,477**	**$134,156**	**$3,140,007**
A Income										
LCFF	8010-8099	$22,840,684	$0		$22,840,684		$0	$0	$0	$0
Federal	8100-8299	$0	$234,603		$234,603		$425,700	$0	$0	$0
State	8300-8599	$467,998	$1,507,162		$1,975,160		$306,900	$0	$0	$0
Local	8600-8799	$880,383	$5,098,542		$5,978,925		$0	$750	$48,600	$843,000
Total Revenue		**$24,189,065**	**$6,840,307**	=	**$31,029,372**		**$732,600**	**$750**	**$48,600**	**$843,000**
B Expenditures										
Certificated Salaries	1000-1999	$9,837,744	$3,734,742		$13,572,486		$0	$0	$0	$0
Classified Salaries	2000-2999	$3,812,188	$1,462,692		$5,274,880		$22,532	$0	$0	$0
Employee Benefits	3000-3999	$5,560,250	$3,101,987		$8,662,237		$8,366	$0	$0	$0
Books and Supplies	4000-4999	$388,500	$550,700		$939,200		$15,000	$0	$30,000	$3,000
Services and Expenditures	5000-5999	$2,902,274	$1,486,714		$4,388,988		$717,800	$0	$18,600	$609,000
Capital Outlay	6000-6999	$0	$0		$0		$0	$0	$0	$0
Other Outgo	7100-7499	$200,000	$110,000		$310,000		$0	$0	$0	$0
Trf of Indirect Costs	7300-7399	$0	$0		$0		$0	$0	$0	$0
Total Expenditures		**$22,700,956**	**$10,446,835**	=	**$33,147,791**		**$763,698**	**$0**	**$48,600**	**$612,000**
C Net Before Transfers In		$1,488,109	-$3,606,528		-$2,118,419		-$31,098	$750	$0	$231,000
D Other Financing Sources / Uses										
Interfund Transfers										
In		$485,000	$0		$485,000		$0	$0	$0	$0
Out		$0	$0		$0		$0	$0	$0	-$485,000
Other Outgo		-$200,000	$0		-$200,000		$0	$0	$0	$0
Contributions		-$2,994,153	$2,994,153		$0		$0	$0	$0	$0
Total Other Financing Sources / Uses		-$2,709,153	$2,994,153		$285,000		$0	$0	$0	-$485,000
E Projected Net Increase/Decrease		**-$1,221,044**	**-$612,375**	=	**-$1,833,419**		**-$31,098**	**$750**	**$0**	**-$254,000**
F Projected Ending Fund Balance		**$11,156,857**	**$797,053**	=	**$11,953,910**		**$106,127**	**$21,227**	**$134,156**	**$2,886,007**
Components of Ending Fund Balance										
Revolving Cash & Prepaids		$0	$0		$0		$0	$0	$0	$0
Restricted		$0	$797,053		$797,053		$104,345	$0	$20,500	$0
Committed (23% Board Policy)		$7,669,992	$0		$7,669,992		$0	$0	$0	$0
Assigned		$0	$0		$0		$1,782	$21,227	$113,655 *	$2,886,007
Reserve for Economic Uncertainty (3%)		$1,000,434	$0		$1,000,434		$0	$0	$0	$0
Unassigned / Unappropriated		$2,486,431	$0		$2,486,431		$0	$0	$0	$0

** Fund 25 will be reduced by an estimated $100,295 in FY 24/25 following 2nd Interim to account for a reconciliation of Developer Fees with the High School District.*

Section 2:

Financial Statements

Form 01: General Fund

Form 13: Cafeteria Special Revenue Fund

Form 14: Deferred Maintenance Fund

Form 25: Capital Facilities Fund

Form 40: Special Reserve Fund for Capital Outlay Projects

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	21,833,369.00	0.00	21,833,369.00	22,840,684.00	0.00	22,840,684.00	4.6%
2) Federal Revenue		8100-8299	0.00	237,928.00	237,928.00	0.00	234,603.00	234,603.00	-1.4%
3) Other State Revenue		8300-8599	465,806.00	1,556,191.00	2,021,997.00	467,998.00	1,507,162.00	1,975,160.00	-2.3%
4) Other Local Revenue		8600-8799	1,113,596.00	4,840,272.50	5,953,868.50	880,383.00	5,098,542.00	5,978,925.00	0.4%
5) TOTAL, REVENUES			23,412,771.00	6,634,391.50	30,047,162.50	24,189,065.00	6,840,307.00	31,029,372.00	3.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	9,542,312.00	2,840,638.00	12,382,950.00	9,837,744.00	3,734,742.00	13,572,486.00	9.6%
2) Classified Salaries		2000-2999	3,399,969.00	1,366,069.00	4,766,038.00	3,812,188.00	1,462,692.00	5,274,880.00	10.7%
3) Employee Benefits		3000-3999	5,389,065.87	2,632,671.00	8,021,736.87	5,560,250.00	3,101,986.98	8,662,236.98	8.0%
4) Books and Supplies		4000-4999	562,475.00	308,853.00	871,328.00	388,500.00	550,700.00	939,200.00	7.8%
5) Services and Other Operating Expenditures		5000-5999	2,752,805.00	1,644,503.00	4,397,308.00	2,902,274.00	1,486,714.00	4,388,988.00	-0.2%
6) Capital Outlay		6000-6999	25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	225,000.00	225,000.00	450,000.00	200,000.00	110,000.00	310,000.00	-31.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			21,896,626.87	9,017,734.00	30,914,360.87	22,700,956.00	10,446,834.98	33,147,790.98	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,516,144.13	(2,383,342.50)	(867,198.37)	1,488,109.00	(3,606,527.98)	(2,118,418.98)	144.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	470,000.00	0.00	470,000.00	485,000.00	0.00	485,000.00	3.2%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	200,000.00	0.00	200,000.00	New
3) Contributions		8980-8999	(1,999,362.50)	1,999,362.50	0.00	(2,994,153.00)	2,994,153.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,529,362.50)	1,999,362.50	470,000.00	(2,709,153.00)	2,994,153.00	285,000.00	-39.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,218.37)	(383,980.00)	(397,198.37)	(1,221,044.00)	(612,374.98)	(1,833,418.98)	361.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,391,119.32	2,034,738.99	14,425,858.31	12,377,900.95	1,409,428.18	13,787,329.13	-4.4%
b) Audit Adjustments		9793	0.00	(241,330.81)	(241,330.81)	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			12,391,119.32	1,793,408.18	14,184,527.50	12,377,900.95	1,409,428.18	13,787,329.13	-2.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,391,119.32	1,793,408.18	14,184,527.50	12,377,900.95	1,409,428.18	13,787,329.13	-2.8%
2) Ending Balance, June 30 (E + F1e)			12,377,900.95	1,409,428.18	13,787,329.13	11,156,856.95	797,053.20	11,953,910.15	-13.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,000.00	0.00	2,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	18,708.32	0.00	18,708.32	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,409,428.18	1,409,428.18	0.00	797,053.20	797,053.20	-43.4%
c) Committed									
Stabilization Arrangements		9750	7,110,303.00	0.00	7,110,303.00	0.00	0.00	0.00	-100.0%
Other Commitments		9760	0.00	0.00	0.00	8,003,470.00	0.00	8,003,470.00	New
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,236,574.00	0.00	1,236,574.00	1,000,433.73	0.00	1,000,433.73	-19.1%
Unassigned/Unappropriated Amount		9790	4,010,315.63	0.00	4,010,315.63	2,152,953.22	0.00	2,152,953.22	-46.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	15,462,033.94	(585,100.54)	14,876,933.40				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	2,000.00	0.00	2,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	(2,016.93)	0.00	(2,016.93)				
4) Due from Grantor Government		9290	4,957.13	98,843.32	103,800.45				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	18,708.32	0.00	18,708.32				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			15,485,682.46	(486,257.22)	14,999,425.24				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	543,513.59	22,534.50	566,048.09				
2) Due to Grantor Governments		9590	0.00	103,216.81	103,216.81				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			543,513.59	125,751.31	669,264.90				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			14,942,168.87	(612,008.53)	14,330,160.34				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	199,718.00	0.00	199,718.00	201,970.00	0.00	201,970.00	1.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	69,772.00	0.00	69,772.00	70,478.00	0.00	70,478.00	1.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	21,133,449.00	0.00	21,133,449.00	22,116,459.00	0.00	22,116,459.00	4.7%
Unsecured Roll Taxes		8042	408,341.00	0.00	408,341.00	427,710.00	0.00	427,710.00	4.7%
Prior Years' Taxes		8043	22,089.00	0.00	22,089.00	24,067.00	0.00	24,067.00	9.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			21,833,369.00	0.00	21,833,369.00	22,840,684.00	0.00	22,840,684.00	4.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			21,833,369.00	0.00	21,833,369.00	22,840,684.00	0.00	22,840,684.00	4.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	144,144.00	144,144.00	0.00	140,837.00	140,837.00	-2.3%
Special Education Discretionary Grants		8182	0.00	13,168.00	13,168.00	0.00	12,163.00	12,163.00	-7.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		56,040.00	56,040.00		56,040.00	56,040.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		24,576.00	24,576.00		25,563.00	25,563.00	4.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	237,928.00	237,928.00	0.00	234,603.00	234,603.00	-1.4%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	35,840.00	0.00	35,840.00	38,032.00	0.00	38,032.00	6.1%
Lottery - Unrestricted and Instructional Materials		8560	184,100.00	74,888.00	258,988.00	184,100.00	74,888.00	258,988.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		85,135.00	85,135.00		85,135.00	85,135.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		115,757.00	115,757.00		115,757.00	115,757.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	245,866.00	1,280,411.00	1,526,277.00	245,866.00	1,231,382.00	1,477,248.00	-3.2%
TOTAL, OTHER STATE REVENUE			465,806.00	1,556,191.00	2,021,997.00	467,998.00	1,507,162.00	1,975,160.00	-2.3%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	2,592,817.50	2,592,817.50	0.00	2,670,603.00	2,670,603.00	3.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Interest		8660	450,000.00	0.00	450,000.00	450,000.00	0.00	450,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	648,596.00	1,515,985.00	2,164,581.00	415,383.00	1,750,000.00	2,165,383.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		731,470.00	731,470.00		677,939.00	677,939.00	-7.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,113,596.00	4,840,272.50	5,953,868.50	880,383.00	5,098,542.00	5,978,925.00	0.4%
TOTAL, REVENUES			23,412,771.00	6,634,391.50	30,047,162.50	24,189,065.00	6,840,307.00	31,029,372.00	3.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	7,593,771.00	2,490,670.00	10,084,441.00	8,009,187.00	2,941,472.00	10,950,659.00	8.6%
Certificated Pupil Support Salaries		1200	543,785.00	231,734.00	775,519.00	327,510.00	668,863.00	996,373.00	28.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,404,756.00	118,234.00	1,522,990.00	1,501,047.00	124,407.00	1,625,454.00	6.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,542,312.00	2,840,638.00	12,382,950.00	9,837,744.00	3,734,742.00	13,572,486.00	9.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	686,140.00	808,442.00	1,494,582.00	1,027,657.00	915,036.00	1,942,693.00	30.0%
Classified Support Salaries		2200	1,156,692.00	249,013.00	1,405,705.00	1,185,567.00	287,070.00	1,472,637.00	4.8%
Classified Supervisors' and Administrators' Salaries		2300	519,863.00	93,069.00	612,932.00	553,435.00	97,980.00	651,415.00	6.3%
Clerical, Technical and Office Salaries		2400	1,037,274.00	106,955.00	1,144,229.00	1,045,529.00	113,986.00	1,159,515.00	1.3%
Other Classified Salaries		2900	0.00	108,590.00	108,590.00	0.00	48,620.00	48,620.00	-55.2%
TOTAL, CLASSIFIED SALARIES			3,399,969.00	1,366,069.00	4,766,038.00	3,812,188.00	1,462,692.00	5,274,880.00	10.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,802,908.87	1,526,103.00	3,329,011.87	1,801,857.00	1,779,459.98	3,581,316.98	7.6%
PERS		3201-3202	997,804.00	340,149.00	1,337,953.00	1,074,055.00	379,110.00	1,453,165.00	8.6%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
OASDI/Medicare/Alternative		3301-3302	414,894.00	136,299.00	551,193.00	436,242.00	161,714.00	597,956.00	8.5%
Health and Welfare Benefits		3401-3402	1,599,088.00	566,857.00	2,165,945.00	1,831,745.00	687,326.00	2,519,071.00	16.3%
Unemployment Insurance		3501-3502	65,586.00	20,300.00	85,886.00	67,201.00	25,743.00	92,944.00	8.2%
Workers' Compensation		3601-3602	163,785.00	42,963.00	206,748.00	179,150.00	68,634.00	247,784.00	19.8%
OPEB, Allocated		3701-3702	345,000.00	0.00	345,000.00	170,000.00	0.00	170,000.00	-50.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,389,065.87	2,632,671.00	8,021,736.87	5,560,250.00	3,101,986.98	8,662,236.98	8.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	160,000.00	0.00	160,000.00	60,000.00	130,000.00	190,000.00	18.8%
Materials and Supplies		4300	387,475.00	301,353.00	688,828.00	280,500.00	385,700.00	666,200.00	-3.3%
Noncapitalized Equipment		4400	15,000.00	7,500.00	22,500.00	48,000.00	35,000.00	83,000.00	268.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			562,475.00	308,853.00	871,328.00	388,500.00	550,700.00	939,200.00	7.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	797,136.00	245,085.00	1,042,221.00	674,824.00	213,000.00	887,824.00	-14.8%
Travel and Conferences		5200	54,000.00	79,076.00	133,076.00	0.00	133,563.00	133,563.00	0.4%
Dues and Memberships		5300	58,000.00	1,750.00	59,750.00	47,000.00	2,000.00	49,000.00	-18.0%
Insurance		5400 - 5450	200,000.00	0.00	200,000.00	175,000.00	0.00	175,000.00	-12.5%
Operations and Housekeeping Services		5500	675,000.00	0.00	675,000.00	696,000.00	0.00	696,000.00	3.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	126,000.00	444,700.00	570,700.00	226,250.00	433,000.00	659,250.00	15.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	721,169.00	873,892.00	1,595,061.00	1,001,000.00	705,151.00	1,706,151.00	7.0%
Communications		5900	121,500.00	0.00	121,500.00	82,200.00	0.00	82,200.00	-32.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,752,805.00	1,644,503.00	4,397,308.00	2,902,274.00	1,486,714.00	4,388,988.00	-0.2%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	225,000.00	225,000.00	0.00	110,000.00	110,000.00	-51.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	12,000.00	0.00	12,000.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	213,000.00	0.00	213,000.00	200,000.00	0.00	200,000.00	-6.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			225,000.00	225,000.00	450,000.00	200,000.00	110,000.00	310,000.00	-31.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			21,896,626.87	9,017,734.00	30,914,360.87	22,700,956.00	10,446,834.98	33,147,790.98	7.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	470,000.00	0.00	470,000.00	485,000.00	0.00	485,000.00	3.2%
(a) TOTAL, INTERFUND TRANSFERS IN			470,000.00	0.00	470,000.00	485,000.00	0.00	485,000.00	3.2%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	200,000.00	0.00	200,000.00	New
(d) TOTAL, USES			0.00	0.00	0.00	200,000.00	0.00	200,000.00	New
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,999,362.50)	1,999,362.50	0.00	(2,994,153.00)	2,994,153.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,999,362.50)	1,999,362.50	0.00	(2,994,153.00)	2,994,153.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,529,362.50)	1,999,362.50	470,000.00	(2,709,153.00)	2,994,153.00	285,000.00	-39.4%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	21,833,369.00	0.00	21,833,369.00	22,840,684.00	0.00	22,840,684.00	4.6%
2) Federal Revenue		8100-8299	0.00	237,928.00	237,928.00	0.00	234,603.00	234,603.00	-1.4%
3) Other State Revenue		8300-8599	465,806.00	1,556,191.00	2,021,997.00	467,998.00	1,507,162.00	1,975,160.00	-2.3%
4) Other Local Revenue		8600-8799	1,113,596.00	4,840,272.50	5,953,868.50	880,383.00	5,098,542.00	5,978,925.00	0.4%
5) TOTAL, REVENUES			23,412,771.00	6,634,391.50	30,047,162.50	24,189,065.00	6,840,307.00	31,029,372.00	3.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		12,332,002.55	6,641,210.00	18,973,212.55	13,009,339.00	7,122,673.13	20,132,012.13	6.1%
2) Instruction - Related Services	2000-2999		2,743,508.32	278,947.00	3,022,455.32	2,932,393.00	1,146,614.57	4,079,007.57	35.0%
3) Pupil Services	3000-3999		1,390,117.00	560,899.00	1,951,016.00	1,141,416.00	595,618.76	1,737,034.76	-11.0%
4) Ancillary Services	4000-4999		40,172.00	374.00	40,546.00	25,867.00	402.47	26,269.47	-35.2%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,834,490.00	23,631.00	2,858,121.00	2,969,921.00	59,430.05	3,029,351.05	6.0%
8) Plant Services	8000-8999		2,331,337.00	1,287,673.00	3,619,010.00	2,422,020.00	1,412,096.00	3,834,116.00	5.9%
9) Other Outgo	9000-9999	Except 7600-7699	225,000.00	225,000.00	450,000.00	200,000.00	110,000.00	310,000.00	-31.1%
10) TOTAL, EXPENDITURES			21,896,626.87	9,017,734.00	30,914,360.87	22,700,956.00	10,446,834.98	33,147,790.98	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,516,144.13	(2,383,342.50)	(867,198.37)	1,488,109.00	(3,606,527.98)	(2,118,418.98)	144.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	470,000.00	0.00	470,000.00	485,000.00	0.00	485,000.00	3.2%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	200,000.00	0.00	200,000.00	New
3) Contributions		8980-8999	(1,999,362.50)	1,999,362.50	0.00	(2,994,153.00)	2,994,153.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,529,362.50)	1,999,362.50	470,000.00	(2,709,153.00)	2,994,153.00	285,000.00	-39.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,218.37)	(383,980.00)	(397,198.37)	(1,221,044.00)	(612,374.98)	(1,833,418.98)	361.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,391,119.32	2,034,738.99	14,425,858.31	12,377,900.95	1,409,428.18	13,787,329.13	-4.4%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments		9793	0.00	(241,330.81)	(241,330.81)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			12,391,119.32	1,793,408.18	14,184,527.50	12,377,900.95	1,409,428.18	13,787,329.13	-2.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,391,119.32	1,793,408.18	14,184,527.50	12,377,900.95	1,409,428.18	13,787,329.13	-2.8%
2) Ending Balance, June 30 (E + F1e)			12,377,900.95	1,409,428.18	13,787,329.13	11,156,856.95	797,053.20	11,953,910.15	-13.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,000.00	0.00	2,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	18,708.32	0.00	18,708.32	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,409,428.18	1,409,428.18	0.00	797,053.20	797,053.20	-43.4%
c) Committed									
Stabilization Arrangements		9750	7,110,303.00	0.00	7,110,303.00	0.00	0.00	0.00	-100.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	8,003,470.00	0.00	8,003,470.00	New
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,236,574.00	0.00	1,236,574.00	1,000,433.73	0.00	1,000,433.73	-19.1%
Unassigned/Unappropriated Amount		9790	4,010,315.63	0.00	4,010,315.63	2,152,953.22	0.00	2,152,953.22	-46.3%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	89,188.00	89,188.00
6266	Educator Effectiveness, FY 2021-22	157,802.62	10,108.62
6300	Lottery: Instructional Materials	372,080.72	392,968.72
6318	Antibias Education Grant	1,685.73	1,685.73
6536	Special Ed: Dispute Prevention and Dispute Resolution	4,562.50	4,562.50
6537	Special Ed: Learning Recovery Support	6,450.00	6,450.00
6546	Mental Health-Related Services	128,683.80	82,030.80
6547	Special Education Early Intervention Preschool Grant	39,670.00	39,670.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	282,279.01	79.01
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	116,577.00	12,861.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	95,966.97	50,966.97
7311	Classified School Employee Professional Development Block Grant	8,666.00	8,666.00
7415	Classified School Employee Summer Assistance Program	60,541.00	60,541.00
7435	Learning Recovery Emergency Block Grant	539.76	539.76
7690	On-Behalf Pension Contributions	0.00	.02
9010	Other Restricted Local	44,735.07	36,735.07
Total, Restricted Balance		1,409,428.18	797,053.20

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	406,000.00	425,700.00	4.9%
3) Other State Revenue		8300-8599	293,000.00	306,900.00	4.7%
4) Other Local Revenue		8600-8799	1,000.00	0.00	-100.0%
5) TOTAL, REVENUES			700,000.00	732,600.00	4.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	22,532.00	New
3) Employee Benefits		3000-3999	0.00	8,366.00	New
4) Books and Supplies		4000-4999	25,000.00	15,000.00	-40.0%
5) Services and Other Operating Expenditures		5000-5999	675,000.00	717,800.00	6.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			700,000.00	763,698.00	9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(31,098.00)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(31,098.00)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	137,224.81	137,224.81	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			137,224.81	137,224.81	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			137,224.81	137,224.81	0.0%
2) Ending Balance, June 30 (E + F1e)			137,224.81	106,126.81	-22.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	135,442.81	104,344.81	-23.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,782.00	1,782.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	147,580.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			147,580.09		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			147,580.09		
FEDERAL REVENUE					
Child Nutrition Programs		8220	406,000.00	425,700.00	4.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			406,000.00	425,700.00	4.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	293,000.00	306,900.00	4.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			293,000.00	306,900.00	4.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	0.00	-100.0%
TOTAL, REVENUES			700,000.00	732,600.00	4.7%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	22,532.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	22,532.00	New
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	6,041.00	New
OASDI/Medicare/Alternative		3301-3302	0.00	1,724.00	New
Health and Welfare Benefits		3401-3402	0.00	188.00	New
Unemployment Insurance		3501-3502	0.00	113.00	New
Workers' Compensation		3601-3602	0.00	300.00	New
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	8,366.00	New
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	25,000.00	15,000.00	-40.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,000.00	15,000.00	-40.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	675,000.00	717,800.00	6.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			675,000.00	717,800.00	6.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			700,000.00	763,698.00	9.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	406,000.00	425,700.00	4.9%
3) Other State Revenue		8300-8599	293,000.00	306,900.00	4.7%
4) Other Local Revenue		8600-8799	1,000.00	0.00	-100.0%
5) TOTAL, REVENUES			700,000.00	732,600.00	4.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		700,000.00	763,698.00	9.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			700,000.00	763,698.00	9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	(31,098.00)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(31,098.00)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	137,224.81	137,224.81	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			137,224.81	137,224.81	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			137,224.81	137,224.81	0.0%
2) Ending Balance, June 30 (E + F1e)			137,224.81	106,126.81	-22.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	135,442.81	104,344.81	-23.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,782.00	1,782.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	66,953.29	35,855.29
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	68,489.52	68,489.52
Total, Restricted Balance		135,442.81	104,344.81

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	750.00	750.00	0.0%
5) TOTAL, REVENUES			750.00	750.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			750.00	750.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			750.00	750.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,727.32	20,477.32	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,727.32	20,477.32	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,727.32	20,477.32	3.8%
2) Ending Balance, June 30 (E + F1e)			20,477.32	21,227.32	3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	20,477.32	21,227.32	3.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,200.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			20,200.89		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			20,200.89		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	750.00	750.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			750.00	750.00	0.0%
TOTAL, REVENUES			750.00	750.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	750.00	750.00	0.0%
5) TOTAL, REVENUES			750.00	750.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			750.00	750.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			750.00	750.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,727.32	20,477.32	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,727.32	20,477.32	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,727.32	20,477.32	3.8%
2) Ending Balance, June 30 (E + F1e)			20,477.32	21,227.32	3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	20,477.32	21,227.32	3.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,500.00	48,600.00	-3.8%
5) TOTAL, REVENUES			50,500.00	48,600.00	-3.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	30,000.00	New
5) Services and Other Operating Expenditures		5000-5999	30,000.00	18,600.00	-38.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			30,000.00	48,600.00	62.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,500.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,500.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113,655.75	134,155.75	18.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,655.75	134,155.75	18.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,655.75	134,155.75	18.0%
2) Ending Balance, June 30 (E + F1e)			134,155.75	134,155.75	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,500.00	20,500.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	113,655.75	113,655.75	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,494.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			12,494.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	52.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			52.01		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			12,442.36		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	50,000.00	48,600.00	-2.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,500.00	48,600.00	-3.8%
TOTAL, REVENUES			50,500.00	48,600.00	-3.8%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	30,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	30,000.00	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,000.00	18,600.00	-38.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,000.00	18,600.00	-38.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			30,000.00	48,600.00	62.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,500.00	48,600.00	-3.8%
5) TOTAL, REVENUES			50,500.00	48,600.00	-3.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	5,000.00	New
8) Plant Services	8000-8999		30,000.00	43,600.00	45.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			30,000.00	48,600.00	62.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			20,500.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,500.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113,655.75	134,155.75	18.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,655.75	134,155.75	18.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,655.75	134,155.75	18.0%
2) Ending Balance, June 30 (E + F1e)			134,155.75	134,155.75	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,500.00	20,500.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	113,655.75	113,655.75	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	20,500.00	20,500.00
Total, Restricted Balance		20,500.00	20,500.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	872,000.00	843,000.00	-3.3%
5) TOTAL, REVENUES			872,000.00	843,000.00	-3.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	3,000.00	New
5) Services and Other Operating Expenditures		5000-5999	392,000.00	609,000.00	55.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			392,000.00	612,000.00	56.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			480,000.00	231,000.00	-51.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	470,000.00	485,000.00	3.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(470,000.00)	(485,000.00)	3.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,000.00	(254,000.00)	-2,640.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,125,431.77	3,140,006.77	0.5%
b) Audit Adjustments		9793	4,575.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,130,006.77	3,140,006.77	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,130,006.77	3,140,006.77	0.3%
2) Ending Balance, June 30 (E + F1e)			3,140,006.77	2,886,006.77	-8.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,140,006.77	2,886,006.77	-8.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,532,860.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,532,860.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	7,617.65		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	52,146.39		
6) TOTAL, LIABILITIES			59,764.04		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			3,473,096.91		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	782,000.00	736,000.00	-5.9%
Interest		8660	90,000.00	142,000.00	57.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(35,000.00)	New
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			872,000.00	843,000.00	-3.3%
TOTAL, REVENUES			872,000.00	843,000.00	-3.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	3,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	3,000.00	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	50,000.00	31,500.00	-37.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	280,000.00	520,000.00	85.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	59,000.00	55,000.00	-6.8%
Communications		5900	3,000.00	2,500.00	-16.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			392,000.00	609,000.00	55.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			392,000.00	612,000.00	56.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	470,000.00	485,000.00	3.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			470,000.00	485,000.00	3.2%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(470,000.00)	(485,000.00)	3.2%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	872,000.00	843,000.00	-3.3%
5) TOTAL, REVENUES			872,000.00	843,000.00	-3.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		392,000.00	612,000.00	56.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			392,000.00	612,000.00	56.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			480,000.00	231,000.00	-51.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	470,000.00	485,000.00	3.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(470,000.00)	(485,000.00)	3.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,000.00	(254,000.00)	-2,640.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,125,431.77	3,140,006.77	0.5%
b) Audit Adjustments		9793	4,575.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,130,006.77	3,140,006.77	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,130,006.77	3,140,006.77	0.3%
2) Ending Balance, June 30 (E + F1e)			3,140,006.77	2,886,006.77	-8.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,140,006.77	2,886,006.77	-8.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Section 3:

Supplemental State Forms:

Form CA: Certifications

Form A: Average Daily Attendance

Criteria and Standards

Form ESMOE

Form ICR

Form CEA/CEB

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: 277 A Karen Way, Tiburon, CA 94920

Date: May 23, 2025

Public Hearing:

Place: 277 A Karen Way, Tiburon, CA 94920

Date: June 3, 2025

Time: 6:00 pm

Adoption Date: June 10, 2025

Signed: ______________________

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Dr. Kimberly McGrath

Title: Superintendent

Contact person for additional information on the budget reports:

Name: Dr. Chris J. Kim

Title: Chief Business Official

Telephone: 415-383-1116

E-mail: ckim@reedschools.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			**Met**	**Not Met**
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	X	
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/10/2025	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district’s financial system independent from the county office system?	X	

A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	999.93	999.93	999.93	1,009.85	1,009.85	1,009.85
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	999.93	999.93	999.93	1,009.85	1,009.85	1,009.85
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	999.93	999.93	999.93	1,009.85	1,009.85	1,009.85
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	1,010	
District's ADA Standard Percentage Level:	**1.0%**	

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	981	951		
Charter School				
Total ADA	**981**	**951**	**3.0%**	**Not Met**
Second Prior Year (2023-24)				
District Regular	984	998		
Charter School				
Total ADA	**984**	**998**	**N/A**	**Met**
First Prior Year (2024-25)				
District Regular	994	1,000		
Charter School		0		
Total ADA	**994**	**1,000**	**N/A**	**Met**
Budget Year (2025-26)				
District Regular	1,010			
Charter School	0			
Total ADA	**1,010**			

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation: (required if NOT met)	

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation: (required if NOT met)	

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 1,010

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	1,017	1,024		
Charter School				
Total Enrollment	**1,017**	**1,024**	**N/A**	**Met**
Second Prior Year (2023-24)				
District Regular	1,049	1,048		
Charter School				
Total Enrollment	**1,049**	**1,048**	**0.1%**	**Met**
First Prior Year (2024-25)				
District Regular	1,052	1,043		
Charter School				
Total Enrollment	**1,052**	**1,043**	**0.9%**	**Met**
Budget Year (2025-26)				
District Regular	1,063			
Charter School				
Total Enrollment	**1,063**			

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	951	1,024	
Charter School		0	
Total ADA/Enrollment	**951**	**1,024**	**92.9%**
Second Prior Year (2023-24)			
District Regular	998	1,048	
Charter School	0		
Total ADA/Enrollment	**998**	**1,048**	**95.2%**
First Prior Year (2024-25)			
District Regular	1,000	1,043	
Charter School			
Total ADA/Enrollment	**1,000**	**1,043**	**95.9%**
		Historical Average Ratio:	94.7%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**95.2%**

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2025-26)				
District Regular	1,010	1,063		
Charter School	0			
Total ADA/Enrollment	**1,010**	**1,063**	**95.0%**	**Met**
1st Subsequent Year (2026-27)				
District Regular	988	1,040		
Charter School				
Total ADA/Enrollment	**988**	**1,040**	**95.0%**	**Met**
2nd Subsequent Year (2027-28)				
District Regular	960	1,011		
Charter School				
Total ADA/Enrollment	**960**	**1,011**	**95.0%**	**Met**

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's cost-of-living adjustment (COLA), plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

		Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	999.93	1,009.85	1,009.85	994.95
b.	Prior Year ADA (Funded)		999.93	1,009.85	1,009.85
c.	Difference (Step 1a minus Step 1b)		9.92	0.00	(14.90)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		.99%	0.00%	(1.48%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		21,930,748.00	22,830,154.00	23,681,320.00
b1.	COLA percentage		1.07%	2.30%	3.02%
b2.	COLA amount (proxy for purposes of this criterion)		234,659.00	525,093.54	715,175.86
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.30%	3.02%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			2.06%	2.30%	1.54%
LCFF Revenue Standard (Step 3, plus/minus 1%):			**N/A**	**N/A**	**N/A**

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	21,633,651.00	22,638,714.00	23,490,198.00	24,374,464.00
Percent Change from Previous Year		**4.65%**	**3.76%**	**3.76%**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**3.65% to 5.65%**	**2.76% to 4.76%**	**2.76% to 4.76%**

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	**N/A**	**N/A**	**N/A**

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	21,833,369.00	22,840,684.00	23,681,320.00	24,562,235.00
District's Projected Change in LCFF Revenue:		4.61%	3.68%	3.72%
Basic Aid Standard		**3.65% to 5.65%**	**2.76% to 4.76%**	**2.76% to 4.76%**
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2022-23)	15,079,708.07	18,257,182.84	82.6%
Second Prior Year (2023-24)	14,013,521.26	18,461,972.25	75.9%
First Prior Year (2024-25)	18,331,346.87	21,896,626.87	83.7%
		Historical Average Ratio:	80.7%

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**77.7% to 83.7%**	**76.7% to 84.7%**	**76.7% to 84.7%**

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget - Unrestricted (Resources 0000-1999)			
	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2025-26)	19,210,182.00	22,700,956.00	84.6%	Not Met
1st Subsequent Year (2026-27)	20,053,000.94	23,711,540.01	84.6%	Met
2nd Subsequent Year (2027-28)	20,443,821.17	24,196,231.11	84.5%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation: (required if NOT met)	Unrestricted Salaries and Benefits as percentage of total unrestricted expenditures is budgeted at 84.6% in FY 25/26 which exceeds the 83.7% in FY24/25. The District's cost of salary and benefits has continued to increase as a proportion of overall District expenditures over the past several fiscal years.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies,

and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	2.06%	2.30%	1.54%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-7.94% to 12.06%**	**-7.70% to 12.30%**	**-8.46% to 11.54%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.94% to 7.06%	-2.70% to 7.30%	-3.46% to 6.54%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	237,928.00		
Budget Year (2025-26)	234,603.00	(1.40%)	No
1st Subsequent Year (2026-27)	234,603.00	0.00%	No
2nd Subsequent Year (2027-28)	234,603.00	0.00%	No

Explanation:
(required if Yes)

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2024-25)	2,021,997.00		
Budget Year (2025-26)	1,975,160.00	(2.32%)	No
1st Subsequent Year (2026-27)	1,987,661.08	.63%	No
2nd Subsequent Year (2027-28)	1,998,373.36	.54%	No

Explanation:
(required if Yes)

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2024-25)	5,953,868.50		
Budget Year (2025-26)	5,978,925.00	.42%	No
1st Subsequent Year (2026-27)	6,061,016.79	1.37%	No
2nd Subsequent Year (2027-28)	6,135,643.80	1.23%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2024-25)	871,328.00		
Budget Year (2025-26)	939,200.00	7.79%	Yes
1st Subsequent Year (2026-27)	827,905.46	(11.85%)	Yes
2nd Subsequent Year (2027-28)	800,810.90	(3.27%)	No

Explanation:
(required if Yes)

FY 25/26 Includes Budget for Curriculum Purchases out of One Time Instructional Block Grant (Resource 6762) and Kitchen Equipment and Supplies out of KIT Funds (Resource 7315). FY 26/27 Budget projections removes these expenditures.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2024-25)	4,397,308.00		
Budget Year (2025-26)	4,388,988.00	(.19%)	No
1st Subsequent Year (2026-27)	4,517,340.33	2.92%	No
2nd Subsequent Year (2027-28)	4,640,203.06	2.72%	No

Explanation:
(required if Yes)

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2024-25)	8,213,793.50		
Budget Year (2025-26)	8,188,688.00	(.31%)	Met
1st Subsequent Year (2026-27)	8,283,280.87	1.16%	Met
2nd Subsequent Year (2027-28)	8,368,620.16	1.03%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2024-25)	5,268,636.00		
Budget Year (2025-26)	5,328,188.00	1.13%	Met
1st Subsequent Year (2026-27)	5,345,245.79	.32%	Met
2nd Subsequent Year (2027-28)	5,441,013.96	1.79%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

1a. STANDARD MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

Explanation:
Other State Revenue
(linked from 6B
if NOT met)

Explanation:
Other Local Revenue
(linked from 6B
if NOT met)

1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation: Books and Supplies (linked from 6B if NOT met)	
Explanation: **Services and Other Exps** (linked from 6B if NOT met)	

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exlude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? **Yes**

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) **0.00**

2. Ongoing and Major Maintenance/Restricted Maintenance Account

		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution¹ to the Ongoing and Major Maintenance Account	Status
a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	32,281,666.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	32,281,666.00	968,449.98	1,412,096.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- [ ] Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- [ ] Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- [ ] Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	7,110,303.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,085,940.00	1,161,728.00	1,236,574.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	11,227,226.32	4,010,315.63
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	1,085,940.00	12,388,954.32	12,357,192.63
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	26,036,968.59	29,043,191.54	30,914,360.87
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	26,036,968.59	29,043,191.54	30,914,360.87
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.2%	42.7%	40.0%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**1.4%**	**14.2%**	**13.3%**

[1]Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2]A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	2,165,052.63	18,666,432.84	N/A	Met
Second Prior Year (2023-24)	899,206.18	18,461,972.25	N/A	Met
First Prior Year (2024-25)	(13,218.37)	21,896,626.87	.1%	Met
Budget Year (2025-26) (Information only)	(1,221,044.00)	22,900,956.00		

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation: (required if NOT met)	

9. CRITERION: Fund and Cash Balances

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level [1]	District ADA	
1.7%	0	to 300
1.3%	301	to 1,000
1.0%	1,001	to 30,000
0.7%	30,001	to 250,000
0.3%	250,001	and over

[1] Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4): 1,010

District's Fund Balance Standard Percentage Level: 1.0%

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2022-23)	7,956,728.80	9,326,860.51	N/A	Met
Second Prior Year (2023-24)	9,073,706.51	11,491,913.14	N/A	Met
First Prior Year (2024-25)	7,737,003.14	12,391,119.32	N/A	Met
Budget Year (2025-26) (Information only)	12,377,900.95			

[2] Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1: Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	13,043,514.02	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:

(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA	
5% or $88,000 (greater of)	0	to 300
4% or $88,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 250,000
1%	250,001	and over

[1] Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

[3] A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	1,010	988	960
District's Reserve Standard Percentage Level:	**3%**	**4%**	**4%**

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): Marin County Office of Education

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	33,347,790.98	34,662,430.00	35,429,353.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	33,347,790.98	34,662,430.00	35,429,353.00

4.	Reserve Standard Percentage Level	3%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,000,433.73	1,386,497.20	1,417,174.12
6.	Reserve Standard - by Amount ($88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	88,000.00	88,000.00
7.	**District's Reserve Standard** **(Greater of Line B5 or Line B6)**	**1,000,433.73**	**1,386,497.20**	**1,417,174.12**

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	7,972,358.99	6,188,628.67
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,000,433.73	1,386,497.22	1,417,174.12
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,152,953.22	2,545.65	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00		
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	3,153,386.95	9,361,401.86	7,605,802.79
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.46%	27.01%	21.47%
	District's Reserve Standard **(Section 10B, Line 7):**	**1,000,433.73**	**1,386,497.20**	**1,417,174.12**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation: (required if NOT met)	NOTE: Criteria and Standards Section 10.C.1 (General Fund - Stabilization Arrangements) in FY 25/26 is not drawing data from Fund 01. This Section should reflect 23% (Board Reserve Policy) of $7,669,991.93. This in turn would update the District's Budgeted Reserve % in Section 10.C.9 to 33.5% in FY 25/26. This is correctly referenced in the District's Form 01 (Fund 01).

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? **No**

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? **Yes**

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

The District is utilizing General Fund Unrestricted Reserves to fund the Cost of Collective Bargaining Settlement Agreements. Future increases to property tax, parcel tax, and foundation revenue will be utilized to help bridge the gap between revenue and expenditures in outyears.

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? **No**

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? **No**

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: **-10.0% to +10.0% or -$20,000 to +$20,000**

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2024-25)	(1,999,362.50)			
Budget Year (2025-26)	(2,994,153.00)	994,790.50	49.8%	Not Met
1st Subsequent Year (2026-27)	(3,435,627.27)	441,474.27	14.7%	Not Met
2nd Subsequent Year (2027-28)	(3,777,345.84)	341,718.57	9.9%	Met
1b. Transfers In, General Fund *				
First Prior Year (2024-25)	470,000.00			
Budget Year (2025-26)	485,000.00	15,000.00	3.2%	Met
1st Subsequent Year (2026-27)	510,000.00	25,000.00	5.2%	Met
2nd Subsequent Year (2027-28)	535,000.00	25,000.00	4.9%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget? No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:

(required if NOT met)

The District's FY2025/26 Budget includes reconciliation of its Special Education Program, which resulted in re-coding expenditures to the correct Special Education Resources. These expenditures may have been housed under the District's unrestricted operations in FY24/25. This increase in Special Education costs, necessitated a corresponding increase in contributions from unrestricted operations.

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
   (If No, skip item 2 and Sections S6B and S6C) Yes
2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2025
Leases				
Certificates of Participation				
General Obligation Bonds		To be Updated Following the District's FY 24/25 Audit.	To be Updated Following the District's FY 24/25 Audit.	
Supp Early Retirement Program		To be Updated Following the District's FY 24/25 Audit.	To be Updated Following the District's FY 24/25 Audit.	
State School Building Loans				
Compensated Absences		To be Updated Following the District's FY 24/25 Audit.	To be Updated Following the District's FY 24/25 Audit.	
Other Long-term Commitments (do not include OPEB):				
To be Updated Following the District's FY 24/25 Audit.				
TOTAL:				0

Type of Commitment (continued)	Prior Year (2024-25) Annual Payment (P & I)	Budget Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
To be Updated Following the District's FY 24/25 Audit.				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2024-25)?		**No**	**No**	**No**

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation: (required if Yes to increase in total annual payments)	To be Updated Following the District's FY 24/25 Audit.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation: (required if Yes)	

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5) — Yes

2. For the district's OPEB:

a. Are they lifetime benefits? — No

b. Do benefits continue past age 65? — No

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

To be Updated Following the District's OPEB Actuarial Study in FY 2025/26 for the Year Ending June 30, 2025.

3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method? — Actuarial

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. Total OPEB liability	3,094,111.00
b. OPEB plan(s) fiduciary net position (if applicable)	1,386,454.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	1,707,657.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	10/15/2024

5. OPEB Contributions	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	170,000.00	170,000.00	170,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	0.00	0.00	0.00
d. Number of retirees receiving OPEB benefits	43.00	43.00	43.00

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	
b. Unfunded liability for self-insurance programs	

4. Self-Insurance Contributions	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	84	86	85	84

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? **Yes**

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official? **Yes**

If Yes, date of Superintendent and CBO certification: Jun 03, 2025

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption: Jun 10, 2025

4. Period covered by the agreement: Begin Date: Jul 01, 2025 End Date: Jun 30, 2027

5. Salary settlement:

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement	692,020	1,114,367	
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

General Fund, Unrestricted Reserve

Negotiations Not Settled

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
6.	Cost of a one percent increase in salary and statutory benefits			
7.	Amount included for any tentative salary schedule increases			

Certificated (Non-management) Health and Welfare (H&W) Benefits

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

Certificated (Non-management) Attrition (layoffs and retirements)

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified(non - management) FTE positions	51	51	51	51

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? **Yes**

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: **Jun 03, 2025**

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification: **Jun 03, 2025**

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption: **Jun 10, 2025**

4. Period covered by the agreement: Begin Date: **Jul 01, 2025** End Date: **Jun 30, 2027**

5. Salary settlement:

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?		Yes	Yes
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement	515,334	424,656	
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

General Fund, Unrestricted Reserves

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
7.	Amount included for any tentative salary schedule increases			

Classified (Non-management) Health and Welfare (H&W) Benefits

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	16	16	16	16

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? N/A

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential **Health and Welfare (H&W) Benefits**	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential **Step and Column Adjustments**	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step and column adjustments			
3. Percent change in step & column over prior year			

Management/Supervisor/Confidential **Other Benefits (mileage, bonuses, etc.)**	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of other benefits included in the budget and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 10, 2025

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	Yes
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2024-25 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	30,914,360.87
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,204,966.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	25,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	225,000.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				250,000.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				29,459,394.87

Section II - Expenditures Per ADA	2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	999.93
B. Expenditures per ADA (Line I.E divided by Line II.A)	29,461.46

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	27,569,689.41	27,642.94
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	27,569,689.41	27,642.94
B. Required effort (Line A.2 times 90%)	24,812,720.47	24,878.65
C. Current year expenditures (Line I.E and Line II.B)	29,459,394.87	29,461.46
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	**Total Expenditures**	**Expenditures Per ADA**
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)	1,365,363.00
2. Contracted general administrative positions not paid through payroll	
a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.	
b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.	

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	23,460,361.87

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)	5.82%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.	0.00

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.	0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,043,194.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	890,338.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	210,626.38
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,144,158.38
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,144,158.38
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	18,973,212.55
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,022,455.32
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	908,795.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	40,546.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	869,589.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	30,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,408,383.62
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	33,497.13
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	700,000.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	27,986,478.62
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	7.66%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.66%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	2,144,158.38
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	387,821.77
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.98%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.98%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	0.00
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	0.00

Approved indirect cost rate:	9.98%
Highest rate used in any program:	0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	12,382,950.00	301	0.00	303	12,382,950.00	305	138,669.00		307	12,244,281.00	309
2000 - Classified Salaries	4,766,038.00	311	0.00	313	4,766,038.00	315	0.00		317	4,766,038.00	319
3000 - Employee Benefits	8,021,736.87	321	345,000.00	323	7,676,736.87	325	42,081.00		327	7,634,655.87	329
4000 - Books, Supplies Equip Replace. (6500)	896,328.00	331	0.00	333	896,328.00	335	226,755.00		337	669,573.00	339
5000 - Services. . . & 7300 - Indirect Costs	4,397,308.00	341	2,000.00	343	4,395,308.00	345	1,482,221.00		347	2,913,087.00	349
				TOTAL	30,117,360.87	365			TOTAL	28,227,634.87	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	10,079,441.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,469,582.00	380
3. STRS.	3101 & 3102	2,750,307.55	382
4. PERS.	3201 & 3202	492,789.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	283,872.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,496,603.00	385
7. Unemployment Insurance.	3501 & 3502	58,214.00	390
8. Workers' Compensation Insurance.	3601 & 3602	148,193.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		16,779,001.55	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		16,779,001.55	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		59.44%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		X	

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	exempt	
2. Percentage spent by this district (Part II, Line 15)	59.44%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	28,227,634.87	
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt	

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Per EC 41374, the District maintains no individual class sessions with pupils in attendance exceeding 28. "Individual class sessions" does not not include courses in visual and performing arts, industrial education, or physical education.

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	13,572,486.00	301	0.00	303	13,572,486.00	305	0.00		307	13,572,486.00	309
2000 - Classified Salaries	5,274,880.00	311	0.00	313	5,274,880.00	315	0.00		317	5,274,880.00	319
3000 - Employee Benefits	8,662,236.98	321	170,000.00	323	8,492,236.98	325	0.00		327	8,492,236.98	329
4000 - Books, Supplies Equip Replace. (6500)	939,200.00	331	45,000.00	333	894,200.00	335	371,500.00		337	522,700.00	339
5000 - Services. . . & 7300 - Indirect Costs	4,388,988.00	341	0.00	343	4,388,988.00	345	1,353,487.00		347	3,035,501.00	349
				TOTAL	32,622,790.98	365			TOTAL	30,897,803.98	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	10,620,307.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,932,693.00	380
3. STRS.	3101 & 3102	2,868,155.13	382
4. PERS.	3201 & 3202	570,160.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	310,821.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,667,700.00	385
7. Unemployment Insurance.	3501 & 3502	61,713.00	390
8. Workers' Compensation Insurance.	3601 & 3602	164,532.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	18,196,081.13	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	18,196,081.13	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	58.89%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')	X	

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	exempt	
2. Percentage spent by this district (Part II, Line 15)	58.89%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	30,897,803.98	
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt	

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Section 4:

Projections:

Multi Year Projection

Cashflow

Reed Union Elementary 21-65425-0000000	**Multiyear Projection** FY25/26 Budget for Adoption (Final) Combined	Fund 01 Projection# 26550

Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	22,840,684.00	3.87%	23,725,342.36	3.73%	24,610,885.38
2. Federal Revenues	8100-8299	234,603.00	0.00%	234,603.00	0.00%	234,603.00
3. Other State Revenues	8300-8599	1,975,160.00	0.63%	1,987,661.08	0.54%	1,998,373.36
4. Other Local Revenues	8600-8799	5,978,925.00	1.72%	6,081,490.55	1.62%	6,180,003.28
5. Other Financing Sources						
a. Transfers In	8900-8929	485,000.00	5.15%	510,000.00	4.90%	535,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6.Total(Sum lines A1 thru A5)		**31,514,372.00**	**3.25%**	**32,539,096.99**	**3.13%**	**33,558,865.02**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		13,572,486.00	- - -	13,572,486.00	- - -	14,231,544.32
b. Step & Column Adjustment		- - -	- - -	402,674.58	- - -	422,446.32
c. Cost-of-Living Adjustment		- - -	- - -	406,383.74	- - -	0.00
d. Other Adjustment		- - -	- - -	(150,000.00)	- - -	(150,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,572,486.00	4.86%	14,231,544.32	1.91%	14,503,990.64
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		5,274,880.00	- - -	5,274,880.00	- - -	5,592,765.41
b. Step & Column Adjustment		- - -	- - -	158,246.40	- - -	167,782.96
c. Cost-of-Living Adjustment		- - -	- - -	159,639.01	- - -	0.00
d. Other Adjustment		- - -	- - -	0.00	- - -	0.00
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	5,274,880.00	6.03%	5,592,765.41	3.00%	5,760,548.37
3. Employee Benefits	3000-3999	8,662,236.98	3.78%	8,989,617.13	2.64%	9,226,996.07
4. Books and Supplies	4000-4999	939,200.00	-11.85%	827,905.46	-3.27%	800,810.90
5. Services and Other Operating Expenditures	5000-5999	4,388,988.00	2.77%	4,510,598.08	2.58%	4,627,006.92
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	310,000.00	0.00%	310,000.00	0.00%	310,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	200,000.00	0.00%	200,000.00	0.00%	200,000.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**33,347,790.98**	**3.94%**	**34,662,430.40**	**2.21%**	**35,429,352.90**

Reed Union Elementary 21-65425-0000000	**Multiyear Projection** FY25/26 Budget for Adoption (Final) Combined	Fund 01 Projection# 26550

Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**(1,833,418.98)**	**- - -**	**(2,123,333.41)**	**- - -**	**(1,870,487.88)**
D. FUND BALANCE						
1. Beginning Fund Balance	9791-9795	13,787,329.13	-13.30%	11,953,910.15	-17.76%	9,830,576.74
2. Ending Fund Balance		11,953,910.15	- - -	9,830,576.74	- - -	7,960,088.86
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	797,053.20	-41.14%	469,174.88	-24.49%	354,286.07
c. Committed						
1. Stabilization Arrangements	9750	7,669,991.93	3.94%	7,972,358.99	-22.37%	6,188,628.67
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,000,433.73	38.59%	1,386,497.22	2.21%	1,417,174.12
2. Unassigned/Unappropriated	9790	2,486,431.29	-99.90%	2,545.65	-100.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	7,669,991.93	- - -	7,972,358.99	- - -	6,188,628.67
b. Reserve for Economic Uncertainty	9789	1,000,433.73	- - -	1,386,497.22	- - -	1,417,174.12
c. Unassigned/Unappropriated	9790	2,486,431.29	- - -	2,545.65	- - -	0.00
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	- - -	0.00	- - -	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00	- - -	0.00	- - -	0.00
b. Reserve for Economic Uncertainty	9789	0.00	- - -	0.00	- - -	0.00
c. Unassigned/Unappropriated	9790	0.00	- - -	0.00	- - -	0.00
3. Total Available Reserves - by Amount		11,156,856.95	- - -	9,361,401.86	- - -	7,605,802.79
4. Total Available Reserves - by Percent		33.46%	- - -	27.01%	- - -	21.47%
F. RECOMMENDED RESERVES						
1. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		33,347,790.98	- - -	34,662,430.40	- - -	35,429,352.90

Reed Union Elementary
21-65425-0000000

Multiyear Projection
FY25/26 Budget for Adoption (Final)
Combined

Fund 01
Projection# 26550

Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
b. Plus: Special Education Pass-through Funds		0.00	- - -	0.00	- - -	0.00
c. Total Expendiutres and Other Financing Uses (Line F1a plus line F1b)		33,347,790.98	- - -	34,662,430.40	- - -	35,429,352.90
d. Reserve Standard Percentage Level		3.00%	- - -	4.00%	- - -	4.00%
e. Reserve Standard - By Percent (Line F1c times F1d)		1,000,433.73	- - -	1,386,497.22	- - -	1,417,174.12
f. Reserve Standard - By Amount		0.00	- - -	88,000.00	- - -	88,000.00
g. Reserve Standard (Greater of F1e or F1f)		1,000,433.73	- - -	1,386,497.22	- - -	1,417,174.12
h. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)		MET	- - -	MET	- - -	MET

Reed Union Elementary 21-65425-0000000	**Multiyear Projection** FY25/26 Budget for Adoption (Final) Unrestricted	Fund 01 Projection# 26550

Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	22,840,684.00	3.87%	23,725,342.36	3.73%	24,610,885.38
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	467,998.00	1.08%	473,064.51	0.87%	477,166.37
4. Other Local Revenues	8600-8799	880,383.00	0.22%	882,356.70	-0.89%	874,462.08
5. Other Financing Sources						
a. Transfers In	8900-8929	485,000.00	5.15%	510,000.00	4.90%	535,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(2,994,153.00)	14.74%	(3,435,627.27)	9.95%	(3,777,345.84)
6.Total(Sum lines A1 thru A5)		**21,679,912.00**	**2.19%**	**22,155,136.30**	**2.55%**	**22,720,167.99**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		9,837,744.00	- - -	9,837,744.00	- - -	10,269,997.22
b. Step & Column Adjustment		- - -	- - -	290,632.32	- - -	303,599.91
c. Cost-of-Living Adjustment		- - -	- - -	291,620.90	- - -	0.00
d. Other Adjustment		- - -	- - -	(150,000.00)	- - -	(150,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,837,744.00	4.39%	10,269,997.22	1.50%	10,423,597.13
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		3,812,188.00	- - -	3,812,188.00	- - -	4,041,500.06
b. Step & Column Adjustment		- - -	- - -	114,365.64	- - -	121,245.00
c. Cost-of-Living Adjustment		- - -	- - -	114,946.42	- - -	0.00
d. Other Adjustment		- - -	- - -	0.00	- - -	0.00
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	3,812,188.00	6.02%	4,041,500.06	3.00%	4,162,745.06
3. Employee Benefits	3000-3999	5,560,250.00	4.08%	5,787,297.29	2.82%	5,950,211.07
4. Books and Supplies	4000-4999	388,500.00	2.98%	400,077.30	2.77%	411,159.45
5. Services and Other Operating Expenditures	5000-5999	2,902,274.00	5.15%	3,051,719.52	2.50%	3,128,054.35
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	200,000.00	0.00%	200,000.00	0.00%	200,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	200,000.00	0.00%	200,000.00	0.00%	200,000.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**22,900,956.00**	**4.58%**	**23,950,591.39**	**2.19%**	**24,475,767.06**

Reed Union Elementary 21-65425-0000000	**Multiyear Projection** FY25/26 Budget for Adoption (Final) Unrestricted	Fund 01 Projection# 26550

Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**(1,221,044.00)**	**- - -**	**(1,795,455.09)**	**- - -**	**(1,755,599.07)**
D. FUND BALANCE						
1. Beginning Fund Balance	9791-9795	12,377,900.95	-9.86%	11,156,856.95	-16.09%	9,361,401.86
2. Ending Fund Balance		11,156,856.95	- - -	9,361,401.86	- - -	7,605,802.79
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	0.00	0.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	7,669,991.93	3.94%	7,972,358.99	-22.37%	6,188,628.67
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,000,433.73	38.59%	1,386,497.22	2.21%	1,417,174.12
2. Unassigned/Unappropriated	9790	2,486,431.29	-99.90%	2,545.65	-100.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	7,669,991.93	- - -	7,972,358.99	- - -	6,188,628.67
b. Reserve for Economic Uncertainty	9789	1,000,433.73	- - -	1,386,497.22	- - -	1,417,174.12
c. Unassigned/Unappropriated	9790	2,486,431.29	- - -	2,545.65	- - -	0.00
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	- - -	0.00	- - -	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00	- - -	0.00	- - -	0.00
b. Reserve for Economic Uncertainty	9789	0.00	- - -	0.00	- - -	0.00
c. Unassigned/Unappropriated	9790	0.00	- - -	0.00	- - -	0.00
3. Total Available Reserves - by Amount		11,156,856.95	- - -	9,361,401.86	- - -	7,605,802.79

Reed Union Elementary 21-65425-0000000	**Multiyear Projection** FY25/26 Budget for Adoption (Final) Restricted	Fund 01 Projection# 26550

Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	234,603.00	0.00%	234,603.00	0.00%	234,603.00
3. Other State Revenues	8300-8599	1,507,162.00	0.49%	1,514,596.57	0.44%	1,521,206.99
4. Other Local Revenues	8600-8799	5,098,542.00	1.97%	5,199,133.85	2.05%	5,305,541.20
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	2,994,153.00	14.74%	3,435,627.27	9.95%	3,777,345.84
6.Total(Sum lines A1 thru A5)		**9,834,460.00**	**5.59%**	**10,383,960.69**	**4.38%**	**10,838,697.03**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		3,734,742.00	- - -	3,734,742.00	- - -	3,961,547.10
b. Step & Column Adjustment		- - -	- - -	112,042.26	- - -	118,846.41
c. Cost-of-Living Adjustment		- - -	- - -	114,762.84	- - -	0.00
d. Other Adjustment		- - -	- - -	0.00	- - -	0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,734,742.00	6.07%	3,961,547.10	3.00%	4,080,393.51
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		1,462,692.00	- - -	1,462,692.00	- - -	1,551,265.35
b. Step & Column Adjustment		- - -	- - -	43,880.76	- - -	46,537.96
c. Cost-of-Living Adjustment		- - -	- - -	44,692.59	- - -	0.00
d. Other Adjustment		- - -	- - -	0.00	- - -	0.00
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	1,462,692.00	6.06%	1,551,265.35	3.00%	1,597,803.31
3. Employee Benefits	3000-3999	3,101,986.98	3.23%	3,202,319.84	2.33%	3,276,785.00
4. Books and Supplies	4000-4999	550,700.00	-22.31%	427,828.16	-8.92%	389,651.45
5. Services and Other Operating Expenditures	5000-5999	1,486,714.00	-1.87%	1,458,878.56	2.75%	1,498,952.57
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	110,000.00	0.00%	110,000.00	0.00%	110,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**10,446,834.98**	**2.54%**	**10,711,839.01**	**2.26%**	**10,953,585.84**

Reed Union Elementary
21-65425-0000000

Multiyear Projection
FY25/26 Budget for Adoption (Final)
Restricted

Fund 01
Projection# 26550

Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**(612,374.98)**	**- - -**	**(327,878.32)**	**- - -**	**(114,888.81)**
D. FUND BALANCE						
1. Beginning Fund Balance	9791-9795	1,409,428.18	-43.45%	797,053.20	-41.14%	469,174.88
2. Ending Fund Balance		797,053.20	- - -	469,174.88	- - -	354,286.07
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	797,053.20	-41.14%	469,174.88	-24.49%	354,286.07
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00	0.00%	0.00	0.00%	0.00
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance		- - -	- - -	- - -	- - -	- - -
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	- - -	- - -	- - -	- - -	- - -
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		- - -	- - -	- - -	- - -	- - -
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
3. Total Available Reserves - by Amount		- - -	- - -	- - -	- - -	- - -
4. Total Available Reserves - by Percent		- - -	- - -	- - -	- - -	- - -

Reed Union Elementary 21-65425-0000000	**Multiyear Projection** FY25/26 Budget for Adoption (Final) Assumptions	Fund 01 Projection# 26550

Description	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3
State Rates			
State Categorical COLA	2.3000%	3.0200%	3.4200%
California CPI	3.4200%	2.9800%	2.7700%
California Lottery - Base	$191.00	$191.00	$191.00
Applied Change Rate		0.0000%	0.0000%
California Lottery - Instructional Materials	$82.00	$82.00	$82.00
Applied Change Rate		0.0000%	0.0000%
Mandate Block Grant	2.3000%	3.0200%	3.4200%
Interest Rate Trend for 10-Year Treasuries	4.5600%	4.5800%	4.5000%
Applied Change Rate		0.4386%	-1.7467%
STRS Rate Change	19.1000%	19.1000%	19.1000%
Applied Change Rate		0.0000%	0.0000%
PERS Rate Change	26.8100%	26.9000%	27.8000%
Applied Change Rate		0.3357%	3.3457%
Federal COLA	0.0000%	0.0000%	0.0000%
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.0000%	0.0000%	0.0000%

Description	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3
Local Rates			
LCFF Sources - Education Protection Account, Current Year	$0.00	$0.00	$0.00
LCFF Sources - Local Revenue	0.0000%	0.0000%	0.0000%
Certificated Staff Step & Column	0.0000%	3.0000%	3.0000%
Certificated COLA	0.0000%	3.0000%	0.0000%
Certificated COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Classified Staff Step	0.0000%	3.0000%	3.0000%
Classified COLA	0.0000%	3.0000%	0.0000%
Classified COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Management COLA	0.0000%	2.5000%	0.0000%
Certificated Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Classified Management COLA	0.0000%	2.5000%	0.0000%
Classified Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Health & Welfare Percent Change	0.0000%	2.5000%	2.5000%
Classified Health & Welfare Percent Change	0.0000%	2.5000%	2.5000%
OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Certificated OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%

Description	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3
Local Rates			
Classified OASDI/Classified Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
State Unemployment Insurance Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Workers Compensation Insurance Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
OPEB, Allocated Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Average Cash Balance	$0.00	$0.00	$0.00
Applied Change Rate		0.0000%	0.0000%

Description	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3
User-defined Rates and Values			

Description	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3
Other Adjustments			
Other Adjustments - Unrestricted - Expenditures	$0.00	$0.00	$0.00
Other Adjustments - Unrestricted - Other Financing Uses	$0.00	$0.00	$0.00
Other Adjustments - Restricted - Expenditures	$0.00	$0.00	$0.00
Other Adjustments - Restricted - Other Financing Uses	$0.00	$0.00	$0.00

Reed Union Elementary
21-65425-0000000

Cashflow Report
FY25/26 Budget for Adoption (Final)
Base Year 2025-26

Fund 01
Projection# 26550

	Object Range	Budget/Beg. Balance	2025 July	August	September	October	November	December	2026 January	Feburary
A. BEGINNING CASH		**13,787,329.13**	**13,787,329.13**	**12,990,545.88**	**10,427,590.63**	**8,027,627.88**	**5,464,672.02**	**4,143,594.92**	**13,771,280.81**	**11,129,452.10**
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	201,970.00	—	—	50,492.50	—	—	50,492.50	—	—
Property Taxes	8020-8079	22,638,714.00	—	—	—	—	—	11,319,357.00	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099	0.00	—	—	—	—	—	—	—	—
Federal Revenue	8100-8299	234,603.00	19,549.00	19,549.00	19,549.00	19,549.00	19,549.00	19,549.00	19,549.00	19,549.00
Other State Revenue	8300-8599	1,975,160.00	60,175.90	60,175.90	60,175.90	60,175.90	68,444.00	95,159.00	42,317.56	43,904.97
Other Local Revenue	8600-8799	5,978,925.00	137,555.85	137,555.85	250,055.85	137,555.85	1,371,166.50	1,023,365.00	76,541.34	81,964.85
Interfund Transfers in	8910-8929	485,000.00	40,416.00	40,416.00	40,416.00	40,416.00	40,416.00	40,416.00	40,416.00	40,416.00
All Other Financing Sources	8930-8999	0.00	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		**31,514,372.00**	**257,696.75**	**257,696.75**	**420,689.25**	**257,696.75**	**1,499,575.50**	**12,548,338.50**	**178,823.90**	**185,834.82**
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	13,572,486.00	—	1,233,862.00	1,233,862.00	1,233,862.00	1,233,862.00	1,233,862.00	1,233,862.00	1,233,862.00
Classified Salaries	2000-2999	5,274,880.00	439,573.00	439,573.00	439,573.00	439,573.00	439,573.00	439,573.00	439,573.00	439,573.00
Employee Benefits	3000-3999	8,662,236.98	145,059.00	677,369.00	677,369.00	677,369.61	677,369.61	677,369.61	677,369.61	677,369.61
Books and Supplies	4000-4999	939,200.00	78,266.00	78,266.00	78,266.00	78,266.00	78,266.00	78,266.00	78,266.00	78,266.00
Services	5000-5999	4,388,988.00	365,749.00	365,749.00	365,749.00	365,749.00	365,749.00	365,749.00	365,749.00	365,749.00
Capital Outlay	6000-6999	0.00	—	—	—	—	—	—	—	—
Other Outgo	7000-7499	310,000.00	25,833.00	25,833.00	25,833.00	25,833.00	25,833.00	25,833.00	25,833.00	25,833.00
Interfund Transfers Out	7600-7629	0.00	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	200,000.00	—	—	—	—	—	100,000.00	—	—
TOTAL DISBURSEMENTS		**33,347,790.98**	**1,054,480.00**	**2,820,652.00**	**2,820,652.00**	**2,820,652.61**	**2,820,652.61**	**2,920,652.61**	**2,820,652.61**	**2,820,652.61**
E. NET INCREASE/DECREASE (B - C + D)		**(1,833,418.98)**	**(796,783.25)**	**(2,562,955.25)**	**(2,399,962.75)**	**(2,562,955.86)**	**(1,321,077.11)**	**9,627,685.89**	**(2,641,828.71)**	**(2,634,817.79)**
F. ENDING CASH (A + E)			**12,990,545.88**	**10,427,590.63**	**8,027,627.88**	**5,464,672.02**	**4,143,594.92**	**13,771,280.81**	**11,129,452.10**	**8,494,634.31**
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Reed Union Elementary
21-65425-0000000

Cashflow Report
FY25/26 Budget for Adoption (Final)
Base Year 2025-26

Fund 01
Projection# 26550

	Object Range	Budget/Beg. Balance	2026 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
A. BEGINNING CASH		**13,787,329.13**	**8,494,634.31**	**6,087,556.03**	**16,882,396.74**	**14,247,578.95**	**—**	**—**	**—**	**—**
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	201,970.00	50,492.50	—	—	50,492.50	—	—	201,970.00	—
Property Taxes	8020-8079	22,638,714.00	—	11,319,357.00	—	—	—	—	22,638,714.00	—
Miscellaneous Funds & LCFF Transfers	8080-8099	0.00	—	—	—	—	—	—	—	—
Federal Revenue	8100-8299	234,603.00	19,549.00	19,549.00	19,549.00	19,564.00	—	—	234,603.00	—
Other State Revenue	8300-8599	1,975,160.00	108,651.97	43,904.97	43,904.97	157,296.97	1,130,872.00	—	1,975,160.00	—
Other Local Revenue	8600-8799	5,978,925.00	194,464.85	2,292,266.35	81,964.85	194,467.85	—	—	5,978,925.00	—
Interfund Transfers in	8910-8929	485,000.00	40,416.00	40,416.00	40,416.00	40,424.00	—	—	485,000.00	—
All Other Financing Sources	8930-8999	0.00	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		**31,514,372.00**	**413,574.32**	**13,715,493.32**	**185,834.82**	**462,245.32**	**1,130,872.00**	**—**	**31,514,372.00**	**—**
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	13,572,486.00	1,233,862.00	1,233,862.00	1,233,862.00	1,233,866.00	—	—	13,572,486.00	—
Classified Salaries	2000-2999	5,274,880.00	439,573.00	439,573.00	439,573.00	439,577.00	—	—	5,274,880.00	—
Employee Benefits	3000-3999	8,662,236.98	677,369.61	677,369.61	677,369.61	677,358.12	1,066,125.00	—	8,662,236.98	0.00
Books and Supplies	4000-4999	939,200.00	78,266.00	78,266.00	78,266.00	78,274.00	—	—	939,200.00	—
Services	5000-5999	4,388,988.00	365,749.00	365,749.00	365,749.00	365,749.00	—	—	4,388,988.00	—
Capital Outlay	6000-6999	0.00	—	—	—	—	—	—	—	—
Other Outgo	7000-7499	310,000.00	25,833.00	25,833.00	25,833.00	25,837.00	—	—	310,000.00	—
Interfund Transfers Out	7600-7629	0.00	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	200,000.00	—	100,000.00	—	—	—	—	200,000.00	—
TOTAL DISBURSEMENTS		**33,347,790.98**	**2,820,652.61**	**2,920,652.61**	**2,820,652.61**	**2,820,661.12**	**1,066,125.00**	**—**	**33,347,790.98**	**0.00**
E. NET INCREASE/DECREASE (B - C + D)		**(1,833,418.98)**	**(2,407,078.29)**	**10,794,840.71**	**(2,634,817.79)**	**(2,358,415.80)**	**64,747.00**	**—**	**(1,833,418.98)**	
F. ENDING CASH (A + E)			**6,087,556.03**	**16,882,396.74**	**14,247,578.95**	**11,889,163.15**	**—**	**—**	**—**	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									**11,953,910.15**	

Reed Union Elementary
21-65425-0000000

Cashflow Report
FY25/26 Budget for Adoption (Final)
Base Year 2025-26

Fund 01
Projection# 26550

	Object Range	Budget/Beg. Balance	2025 July	August	September	October	November	December	2026 January	Feburary
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	0.00	—	—	—	—	—	—	—	—
Accounts Receivable	9200-9299	0.00	—	—	—	—	—	—	—	—
Due From Other Funds	9310	0.00	—	—	—	—	—	—	—	—
Stores	9320	0.00	—	—	—	—	—	—	—	—
Prepaid Expenditures	9330	0.00	—	—	—	—	—	—	—	—
Other Current Assets	9340	0.00	—	—	—	—	—	—	—	—
Deferred Outflows of Resources	9490	0.00	—	—	—	—	—	—	—	—
SUBTOTAL		**0.00**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	0.00	—	—	—	—	—	—	—	—
Due To Other Funds	9610	0.00	—	—	—	—	—	—	—	—
Current Loans	9640	0.00	—	—	—	—	—	—	—	—
Unearned Revenues	9650	0.00	—	—	—	—	—	—	—	—
Deferred Inflows of Resources	9690	0.00	—	—	—	—	—	—	—	—
SUBTOTAL		**0.00**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Nonoperating										
Suspense Clearing	9910	0.00	—	—	—	—	—	—	—	—
TOTAL BALANCE SHEET ITEMS		**0.00**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
E. NET INCREASE/DECREASE (B - C + D)		**(1,833,418.98)**	**(796,783.25)**	**(2,562,955.25)**	**(2,399,962.75)**	**(2,562,955.86)**	**(1,321,077.11)**	**9,627,685.89**	**(2,641,828.71)**	**(2,634,817.79)**
F. ENDING CASH (A + E)			**12,990,545.88**	**10,427,590.63**	**8,027,627.88**	**5,464,672.02**	**4,143,594.92**	**13,771,280.81**	**11,129,452.10**	**8,494,634.31**
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Reed Union Elementary
21-65425-0000000

Cashflow Report
FY25/26 Budget for Adoption (Final)
Base Year 2025-26

Fund 01
Projection# 26550

	Object Range	Budget/Beg. Balance	2026 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	0.00	—	—	—	—	—	—	—	
Accounts Receivable	9200-9299	0.00	—	—	—	—	—	—	—	
Due From Other Funds	9310	0.00	—	—	—	—	—	—	—	
Stores	9320	0.00	—	—	—	—	—	—	—	
Prepaid Expenditures	9330	0.00	—	—	—	—	—	—	—	
Other Current Assets	9340	0.00	—	—	—	—	—	—	—	
Deferred Outflows of Resources	9490	0.00	—	—	—	—	—	—	—	
SUBTOTAL		**0.00**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	0.00	—	—	—	—	—	—	—	
Due To Other Funds	9610	0.00	—	—	—	—	—	—	—	
Current Loans	9640	0.00	—	—	—	—	—	—	—	
Unearned Revenues	9650	0.00	—	—	—	—	—	—	—	
Deferred Inflows of Resources	9690	0.00	—	—	—	—	—	—	—	
SUBTOTAL		**0.00**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	
Nonoperating										
Suspense Clearing	9910	0.00	—	—	—	—	—	—	—	
TOTAL BALANCE SHEET ITEMS		**0.00**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	
E. NET INCREASE/DECREASE (B - C + D)		**(1,833,418.98)**	**(2,407,078.29)**	**10,794,840.71**	**(2,634,817.79)**	**(2,358,415.80)**	**64,747.00**	**—**	**(1,833,418.98)**	
F. ENDING CASH (A + E)			**6,087,556.03**	**16,882,396.74**	**14,247,578.95**	**11,889,163.15**	**—**	**—**	**—**	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									**11,953,910.15**	

Section 5:

Review:

LCFF Calculations

Technical Review Checks

Reed Union Elementary (65425) - 2025-26 Budget Adoption	5/16/2025					
		2025-26		2026-27		2027-28
General Assumptions						
COLA & Augmentation		2.30%		3.02%		3.42%
Base Grant Proration Factor		0.00%		0.00%		0.00%
Add-on, ERT & MSA Proration Factor		0.00%		0.00%		0.00%
Student Assumptions:						
Enrollment Count		1,066		1,043		1,014
Unduplicated Pupil Count (UPC)		79		77		75
Unduplicated Pupil Percentage (UPP)		7.42%		7.42%		7.40%
Current Year LCFF Average Daily Attendance (ADA)		1,009.85		988.00		960.45
Funded LCFF ADA		1,009.85		1,009.85		994.95
LCFF ADA Funding Method		Current Year		Prior Year		3PY Average
Current Year Necessary Small School (NSS) ADA		-		-		-
Funded NSS ADA		-		-		-
LCFF Entitlement Summary						
Base Grant	$	10,509,713	$	10,827,168	$	11,034,983
Grade Span Adjustment		501,757		516,804		516,312
Adjusted Base Grant	$	11,011,470	$	11,343,972	$	11,551,295
Supplemental Grant		163,410		168,344		170,959
Concentration Grant		-		-		-
Total Base, Supplemental and Concentration Grant	$	11,174,880	$	11,512,316	$	11,722,254
Allowance: Necessary Small School		-		-		-
Add-on: Targeted Instructional Improvement Block Grant		-		-		-
Add-on: Home-to-School Transportation		27,195		28,016		28,974
Add-on: Small School District Bus Replacement Program		-		-		-
Add-on: Economic Recovery Target		103,140		103,140		103,140
Add-on: Transitional Kindergarten		275,135		283,438		293,140
Total Allowance and Add-On Amounts	$	405,470	$	414,594	$	425,254
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	**$**	**11,580,350**	**$**	**11,926,910**	**$**	**12,147,508**
Miscellaneous Adjustments						
Total LCFF Entitlement (excludes Additional State Aid)	**$**	**11,580,350**	**$**	**11,926,910**	**$**	**12,147,508**
LCFF Entitlement Per ADA (excludes Categorical MSA)	$	11,467	$	11,811	$	12,209
Additional State Aid		-		-		-
Total LCFF Entitlement with Additional State Aid		11,580,350		11,926,910		12,147,508
LCFF Sources Summary						
Funding Source Summary						
Local Revenue and In-Lieu of Property Taxes *(net for school districts)*	*$*	*22,628,184*	*$*	*23,512,524*	*$*	*24,397,696*
Education Protection Account Entitlement *(includes $200/minimum per ADA)*	$	201,970	$	201,970	$	198,990
Net State Aid *(excludes Additional State Aid)*	$	-	$	-	$	-
Additional State Aid	*$*	-	*$*	-	*$*	-
Total Funding Sources	**$**	**22,830,154**	**$**	**23,714,494**	**$**	**24,596,686**
Funding Source by Resource-Object						
State Aid (Resource Code 0000, Object Code 8011)	$	-	$	-	$	-
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$	201,970	$	201,970	$	198,990
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	$	-				
Property Taxes (Object 8021 to 8089)	$	22,638,714	$	23,523,372	$	24,408,915
% Change		4.1279%		3.9077%		3.7645%
In-Lieu of Property Taxes (Object Code 8096)		(10,530)		(10,848)		(11,219)
Entitlement and Source Reconciliation						
Basic Aid/Excess Tax District Status		Basic Aid		Basic Aid		Basic Aid
Total LCFF Entitlement	$	11,580,350	$	11,926,910	$	12,147,508
Additional State Aid	$	-	$	-	$	-
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	*$*	*201,970*	*$*	*201,970*	*$*	*198,990*
Excess Taxes before Minimum State Aid	*$*	*11,047,834*	*$*	*11,585,614*	*$*	*12,250,188*

Reed Union Elementary (65425) - 2025-26 Budget Adoption	5/16/2025		
	2025-26	**2026-27**	**2027-28**
Total Funding Sources	$ 22,830,154	$ 23,714,494	$ 24,596,686
LCAP Percentage to Increase or Improve Services Calculation			
Base Grant (*Excludes add-ons for TIIG & Transportation)*	$ 11,389,745	$ 11,730,550	$ 11,947,575
Supplemental and Concentration Grant funding in the LCAP year	$ 163,410	$ 168,344	$ 170,959
Projected Additional 15% Concentration Grant funding in the LCAP year	$ -	$ -	$ -
Percentage to Increase or Improve Services	1.43%	1.44%	1.43%
Necessary Small School Allowance by School			
District Current Year Necessary Small School (NSS) ADA	-	-	-
District Funded NSS ADA	-	-	-
District NSS Allowance	$ -	$ -	$ -
NSS #1			
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-
Funded ADA for NSS	-	-	-
Funded NSS Allowance	$ -	$ -	$ -
NSS #2			
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-
Funded ADA for NSS	-	-	-
Funded NSS Allowance	$ -	$ -	$ -
NSS #3			
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-
Funded ADA for NSS	-	-	-
Funded NSS Allowance	$ -	$ -	$ -
NSS #4			
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-
Funded ADA for NSS	-	-	-
Funded NSS Allowance	$ -	$ -	$ -
NSS #5			
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-
Funded ADA for NSS	-	-	-
Funded NSS Allowance	$ -	$ -	$ -
PER-ADA FUNDING LEVELS			
Base, Supplemental and Concentration Rate per ADA			
Grades TK-3	$ 11,491.03	$ 11,838.11	$ 12,241.53
Grades 4-6	$ 10,565.50	$ 10,884.16	$ 11,256.16
Grades 7-8	$ 10,878.07	$ 11,206.88	$ 11,590.03
Grades 9-12	$ 12,935.15	$ 13,325.86	$ 13,780.98
Base Grants			
Grades TK-3	$ 10,256	$ 10,566	$ 10,927
Grades 4-6	$ 10,411	$ 10,725	$ 11,092
Grades 7-8	$ 10,719	$ 11,043	$ 11,421
Grades 9-12	$ 12,423	$ 12,798	$ 13,236
Grade Span Adjustment			
Grades TK-3	$ 1,067	$ 1,099	$ 1,136
Grades 9-12	$ 323	$ 333	$ 344
Prorated Base, Supplemental and Concentration Rate per ADA			
Grades TK-3	$ 11,323	$ 11,665	$ 12,063
Grades 4-6	$ 10,411	$ 10,725	$ 11,092
Grades 7-8	$ 10,719	$ 11,043	$ 11,421
Grades 9-12	$ 12,746	$ 13,131	$ 13,580
Prorated Base Grants			
Grades TK-3	$ 10,256	$ 10,566	$ 10,927

Reed Union Elementary (65425) - 2025-26 Budget Adoption	5/16/2025		
	2025-26	2026-27	2027-28
Grades 4-6	$ 10,411	$ 10,725	$ 11,092
Grades 7-8	$ 10,719	$ 11,043	$ 11,421
Grades 9-12	$ 12,423	$ 12,798	$ 13,236
Prorated Grade Span Adjustment			
Grades TK-3	$ 1,067	$ 1,099	$ 1,136
Grades 9-12	$ 323	$ 333	$ 344
Supplemental Grant	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP			
Grades TK-3	$ 2,265	$ 2,333	$ 2,413
Grades 4-6	$ 2,082	$ 2,145	$ 2,218
Grades 7-8	$ 2,144	$ 2,209	$ 2,284
Grades 9-12	$ 2,549	$ 2,626	$ 2,716
Actual - 1.00 ADA, Local UPP as follows:	*7.42%*	*7.42%*	*7.40%*
Grades TK-3	$ 168	$ 173	$ 179
Grades 4-6	$ 154	$ 159	$ 164
Grades 7-8	$ 159	$ 164	$ 169
Grades 9-12	$ 189	$ 195	$ 201
Concentration Grant (>55% population)	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP			
Grades TK-3	$ 7,360	$ 7,582	$ 7,841
Grades 4-6	$ 6,767	$ 6,971	$ 7,210
Grades 7-8	$ 6,967	$ 7,178	$ 7,424
Grades 9-12	$ 8,285	$ 8,535	$ 8,827
Actual - 1.00 ADA, Local UPP >55% as follows:	*0.0000%*	*0.0000%*	*0.0000%*
Grades TK-3	$ -	$ -	$ -
Grades 4-6	$ -	$ -	$ -
Grades 7-8	$ -	$ -	$ -
Grades 9-12	$ -	$ -	$ -

Budget, July 1
Budget 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Reed Union Elementary **Marin County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid.	**Passed**
CHECKFUND - (**Fatal**) - All FUND codes must be valid.	**Passed**
CHECKGOAL - (**Fatal**) - All GOAL codes must be valid.	**Passed**
CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid.	**Passed**
CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid.	**Passed**
CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	**Passed**
CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid.	**Passed**
CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	**Passed**
CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	**Passed**
CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid.	**Passed**
CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid.	**Passed**
CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid.	**Passed**
CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	**Passed**
CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	**Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (**Warning**) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

CB-BUDGET-CERTIFY - (**Fatal**) - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

CS-EXPLANATIONS - (**Fatal**) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (**Fatal**) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (**Fatal**) - Average Daily Attendance data (Form A) must be provided. **Passed**

BUDGET-CERT-PROVIDE - (**Fatal**) - Budget Certification (Form CB) must be provided. **Passed**

CASHFLOW-PROVIDE - (**Warning**) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) **Exception**

Explanation: Cashflow has been recorded in Projection Pro.

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (**Fatal**) - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved. **Passed**

MYP-PROVIDE - (**Warning**) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Exception**

Explanation: MYP has been completed in Projection Pro.

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

WK-COMP-CERT-PROVIDE - (**Fatal**) - Workers' Compensation Certification (Form CC) must be provided. **Passed**

Section 6:

"The Common Message"

by the California County Superintendents, Business and Administration Services Committee

CALIFORNIA COUNTY SUPERINTENDENTS

The Common Message

2025-26 May Revision

BASC

Business and Administration
Services Committee

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Sources

Association of California School Administrators
Ball/Frost Group, LLC
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California Collaborative for Educational Excellence
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California State Board of Education
California School Boards Association
California School Information Services
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Fiscal Crisis and Management Assistance Team
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National Forest Counties and Schools Coalition
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Statewide Local Educational Consortium Co-Chairs
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Key Guidance Based on Governor's May Revision

On May 14, 2025, Governor Gavin Newsom released the May Revision for the proposed 2025-26 State Budget. At May Revise the budget includes an increase of approximately $2.9 billion in Proposition 98 guarantee funding over the three-year period relative to the 2024 Budget Act and a decrease of approximately $4.6 billion from the Governor's Budget in January. The revision proposes to appropriate only $117.6 billion for education programs in 2024-25, instead of the current calculated Proposition 98 level of $118.9 billion. The difference between the appropriated and the calculated levels is less than at Governor's Budget, $1.3 billion instead of $1.6 billion. This is intended to mitigate the risk of appropriating more resources than are ultimately available when the final calculation for 2024-25 is made during the 2025-26 fiscal year. The 2025-26 budget includes $114.6 billion in Proposition 98 funding for all TK-12 programs for continued fiscal stability to meet the obligations to TK-12 education.

The major TK-12 funding provisions in the 2025-26 May Revision are as follows:

- Adjusts the 2024-25 mandatory Proposition 98 Rainy Day fund deposit of $1.2 billion down to $540 million due to adjustment of capital gains revenues for the year. Additionally, a decrease in Proposition 98 guarantee triggers a mandatory withdrawal of $540 million in 2025-26 exhausting the remaining fund balance of the reserve account.

- Funded cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), LCFF Equity Multiplier and several other categorical programs outside the LCFF are reduced to 2.30% from 2.43% at Governor's Budget. Specified categorical programs receiving COLA include Special Education, Child Nutrition, Youth in Foster Care, Mandated Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program. May Revise includes suspension of State Preschool Program COLA for 2025-26.

- May Revise proposes deferring $1.8 billion in LCFF funding from June 2026 to July 2026. Prior deferrals of $246.6 million for TK-12 education from 2023-24 and 2024-25 are fully repaid in the three-year budget window.

- Provides a total of $2.1 billion in ongoing funding (inclusive of all prior years' investments) to support the full implementation of universal transitional kindergarten (TK) so that all children who turn four years old by September 1 of the school year can enroll in TK. This is a slight decrease from the Governor's Budget estimate of $2.4 billion. The budget also provides an accumulated amount of $1.2 billion in on-going funding to support lowering the average student-to-adult ratio from 12-to-1 to 10-to-1 in every TK class. This is also lower than the $1.5 billion included in the Governor's Budget for this purpose.

- Increases the proposed adjustment for the Expanded Learning Opportunities Program from $4.435 billion to $4.515 billion in total ongoing funds for full implementation of the program increasing the number of LEAs that offer universal access to students from those with an unduplicated pupil percentage of at least 75% to those with an unduplicated pupil percentage of at least 55%. This funding also includes ongoing support to LEAs with less than 55% unduplicated pupils to provide access to all unduplicated pupils. Trailer bill also provides for a one-year grace period in transitioning from Tier II to Tier I. Additionally, the May Revise includes an additional $10 million to increase the minimum grant amount from $50,000 to $100,000 per LEA.

- The May Revise includes $200 million in one-time Proposition 98 funds to support evidence-based professional learning for elementary school educators aligned with the English Language Arts/English Language Development Framework, and $10 million in one-time Proposition 98 funding for the Sacramento County Office of Education to partner with the UCSF Dyslexia Center to support the Multitudes screener. These funds are in addition to the following investments included at the Governor's Budget to support literacy instruction: $500 million in one-time funds for TK-12 literacy and mathematics coaches, $40 million in one-time funds for purchase of screening materials and training for educators to administer literacy screening, $25 million to spend by 2029-30 to launch Literacy and Mathematics Networks within the Statewide System of Support, and $300,000 in one-time non-Proposition 98 in 2024-25 for the Instructional Quality Commission to develop a curriculum guide and resources for teaching personal finance per Assembly Bill (AB) 2927.

- May Revise builds on the funding for teacher preparation and professional development proposed in January to:
  - Repurpose $150 million in one-time funding for the Teacher Recruitment Incentive Grant to $100 million in one-time Proposition 98 funding for stipends of $10,000 for at least 500 hours of student teaching on a first-come, first-served basis. The remaining $50 million is part of the Proposition 98 budget solution.
  - Extending by one year the deadlines for clear credential candidates who received a related waiver during the COVID-19 Pandemic to complete an induction program or two years of service, and for teacher candidates who received a related waiver during the COVID-19 Pandemic to pass the Reading Instruction Competence Assessment.
  - Allow (1) credential candidates who completed preparation programs that were aligned to the Reading Instruction Competence Assessment to take that assessment on or before October 31, 2025; and (2) the Commission on Teacher Credentialing to adopt and administer an off-the-shelf reading instruction competence assessment that meets the requirements outlined in statute for candidates who have yet to pass a reading assessment and cannot take the state's literacy performance assessment.

- Reduces the investment in the Student Support and Professional Development Discretionary Block Grant from $1.8 billion to $1.7 billion. The block grant maintains the flexibility to use the funding for discretionary purposes and to fund statewide priorities including: (1) professional development for teachers on the ELA/ELD framework; (2)

professional development for teachers on the mathematics framework; (3) teacher recruitment and retention strategies; and (4) career pathways and dual enrollment. Proposed funds will be disbursed based on average daily attendance (ADA) and will be available through June 30, 2029. Final expenditures must be reported to the CDE by September 30, 2029.

- The May Revise does not include any changes to Governor's Budget proposal to restore $378.6 million in one-time funding to support the Learning Recovery Emergency Block Grant (LREBG) through 2027-28.

- May Revise proposed $90.7 million in additional ongoing funding to fully fund the universal meals program in 2025-26 and provides $21.9 million in additional ongoing Proposition 98 funds for the Summer Electronic Benefits Transfer (SUN Bucks) program, which provides nutrition funding to eligible students during the summer months.

- May Revise includes $15 million in one-time Proposition 98 General Fund for Secondary School Redesign Pilot Program for a COE to administer a pilot program to redesign middle and high schools to better serve the needs of all students and increase student outcomes, and to manage a network of grantees to support peer learning and documentation of practices.

- Includes $2 million in ongoing Proposition 98 General Fund to support Regional English Learner lead agencies that help schools provide focused support to English learners.

- One-time property tax backfills of $1.2 million in 2024-25 and $8.5 million in 2025-26 for impacted basic aid school districts due to the recent wildfires in Southern California.

- A one-time $500,000 in Proposition 98 General Fund to support the California Association of Student Councils.

- To address the projected budget shortfall, the May Revision includes a reduction of $177.5 million in remaining, unused General Fund from a $2 billion one-time allocation provided to the Office of Public School Construction in the 2023 Budget Act for TK-12 school facilities. These funds were made available on an as-needed basis for fire-impacted LEAs through August 2025; however, impacted schools have indicated that they do not plan to apply for the funds by this date. Proposition 2 facilities funds will be available as needed for fire-impacted LEAs moving forward.

Although the May Revision fully funds the COLA and avoids cuts to ongoing education programs, it only does so by deferring $1.8 billion in LCFF payments from June to July of 2026. The financial impact of devasting wildfires in Southern California and federal policy and funding changes being pursued by the new federal administration bring a risk of additional state budget shortfalls in future years.

The federal administration's tariff policies and potential federal funding reductions and layoffs could negatively affect the state's economy, reduce state revenues and increase state costs. The May Revision assumes a "growth recession," a period of below-trend growth and rising unemployment, but it does not reflect a traditional economic recession. Given the inconsistent federal tariff policy, stock market volatility, heightened uncertainty among both businesses and consumers, and higher inflation expectations, the relative probability of a recession is higher than in a typical period of normal growth and stability. In a mild recession state revenues could be around $14 billion lower than the May Revision forecast.

Furthermore, the federal administration and Congress are considering significant cuts to education programs and to other programs, such as Medicaid, which would have a direct effect on LEA budgets but could potentially have a much larger indirect effect to the extent they force the state to redirect funding from schools to mitigate the impact of federal funding cuts. Projected declines in state revenue combined with growth in Medi-Cal costs have created a state budget deficit that is projected to grow significantly in the future. Federal funding reductions, especially to Medicaid, will significantly increase the state's budget deficit and may require the state to suspend Proposition 98 and reduce education funding.

Many LEAs continue to experience chronic student absences, long-term declining enrollment, and various cost pressures such as increased pension rates and energy costs. As a reminder, the Arts, Music and Instructional Materials Discretionary Block Grant and the Educator Effectiveness Block Grant expire on June 30, 2026, and the LREBG expires on June 30, 2028.

In addition, districts' fund balances have dwindled due to spending down of prior years' one-time revenues. The decision about how much of a general fund unrestricted fund balance is prudent to maintain will depend on each LEA's unique circumstances. For example, LEAs may be vulnerable to natural disasters or dependent on slow-growing local revenue sources and so may need to maintain a higher level in the unrestricted fund balance. The June to July funding deferral proposed in the May Revision along with cuts to federal grant funding and the state's uncertain revenue projections, add pressure locally to maintain reserves above minimum required amounts. For example, the Government Finance Officers Association (GFOA) recommends reserving an amount equal to not less than two months of general fund operating expenditures, or 17% of general fund expenditures and other financing uses.

Given the risks associated with the state budget, LEAs should exercise caution before making any long-term commitments and LEAs should consider increasing reserves so that they can manage the deferral and absorb potential state and federal funding reductions.

Planning Factors for 2025-26 and Multiyear Projections

Key planning factors for LEAs to include in their 2025-26 adopted budgets and multiyear projections (MYPs) based on the latest information available at the time of writing.

Planning Factor	2025-26	2026-27	2027-28
Cost-of-Living Adjustment (COLA)			
Local Control Funding Formula (LCFF) COLA	2.30%	3.02%	3.42%
Special Education COLA	2.30%	3.02%	3.42%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	26.81%	26.90%	27.80%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per ADA	$191.00	$191.00	$191.00
Proposition 20 per ADA	$82.00	$82.00	$82.00
Minimum Wage	$16.90[1]	$17.40[2]	$17.80[3]
Universal TK/ADA LCFF add-on	$3,148.00[4]	$3,243.00[4]	$3,354.00[4]

Mandate Block Grant			
School Districts			
Grades K-8 per ADA	$39.09	$40.27	$41.65
Grades 9-12 per ADA	$75.31	$77.58	$80.23
Charter Schools			
Grades K-8 per ADA	$20.52	$21.14	$21.86
Grades 9-12 per ADA	$57.04	$58.76	$60.77

[1]Effective January 1, 2026, [2]Effective January 1, 2027, [3]Effective January 1, 2028.
[4]The rates do not reflect the May Revise proposal to increase the rate to $5,545 in 2025-26, $5,712 in 2026-27, and $5,907 in 2027-28.

Deficit Spending

Although districts experienced higher fund balances as a result of unprecedented pandemic one-time funding from federal and state sources, many are returning to ongoing support levels that are much more constrained. Taking proactive steps to reduce spending early helps safeguard reserve levels, preventing their depletion, and minimizes the need for deeper reductions in the future. Assumptions in multiyear projections should be well documented, with full-time equivalent positions aligned with criteria and standards.

For any significant reductions deferred to the 2026-27 or 2027-28 fiscal year(s), it is crucial to explicitly identify these adjustments and ensure that the governing board acknowledges the stabilization measures required based on current financial conditions. Below is a sample fiscal solvency statement that can serve as a stand-alone resolution or be included in the budget approval:

> **Sample Fiscal Solvency Statement**
> In preparing the 2025-26 Adopted Budget, the board acknowledges its fiduciary responsibility to maintain fiscal solvency for the current year and two subsequent fiscal years.
>
> The district's budget stabilization plan includes position reductions, non-personnel cost reductions, and established timelines for ongoing budget planning and actions. These plans are based on the current state budget, anticipated revenue losses due to declining student enrollment, and rising ongoing costs. Under these assumptions, the board projects the need for $XX million in budget reductions in 2026-27 and an additional $XX million in reductions in 2027-28 to maintain fiscal solvency.

As districts potentially face declining fund balances, exercising caution when allocating funds r negotiated salary compensation is imperative. Revenue gains from COLA may be offset by declining enrollment and rising costs, including retirement contributions and health benefits. Each district's capacity to sustain compensation increases will vary based on its unique financial circumstances. Thoughtful planning and conservative financial management are critical to ensuring long-term stability.

Federal Funding Uncertainties

Federal funding is an area about which there may be some of the greatest uncertainties regarding ongoing revenues. While federal sources make up approximately 10% of an average LEA's the budget, the complexities of layoff provisions and the timing of possible reductions makes the unknowns even harder to predict; therefore, it is imperative to plan for multiple scenarios.

It is anticipated that some of the federal programs identified for cuts would impact funding in 2026-27 for LEAs. However, nothing is certain, and these times are unprecedented. There is potential for some reductions in 2025-26.

Districts are reminded that potential reductions in federally-funded programs are on top of other pressures on their budgets – declining enrollment, increased costs, one-time funds expiring, and so on. We must also recognize that the May Revise points out that the state budget is now facing a larger deficit than previously projected. Solutions have been proposed to avoid cuts in funding for 2025-26; however, with the uncertain economic forecast, we cannot assume the 2026-27 fiscal year will maintain the same funding levels, including a funded COLA.

Districts should prepare now for multiple uncertain funding streams and ensure that elements of the known details are handled with fidelity, such as:

- Decreases in expenses commensurate with declines in enrollment.
- Reduced expenses equivalent to the amount of the one-time programs no longer funded.
- Sufficient reserves to sustain expenses when funding is unexpectedly reduced mid-year pursuant to the recent federal letters.

Cash Flow

The May Revise proposes to pay off the cash deferral that is in effect for 2024-25. The 2025-26 proposed state budget has a projected deficit and one of the solutions to avoid a reduction in revenue to LEAs is a new cash deferral of $1.8 billion from June 2026 to July 2026.

The accuracy of cash flow projections will be of utmost importance leading into 2025-26 given the amount of uncertainty in overall funding. If a district discovers projected low cash balances for any month, it is better to seek advice well in advance about whether a Tax and Revenue Anticipation Note (TRAN) or internal borrowing is necessary, so that the district can join a TRAN pool.

Reserves/Reserve Cap

Given the ongoing uncertainty regarding the federal budget, including potential reductions in education-related funding, it is essential to approach fiscal planning with increased caution. Current federal budget discussions indicate possible impacts on state and local educational agencies. Maintaining strong reserves is essential to mitigate potential impacts, safeguard districts' financial stability, and ensure the continuity of essential programs and services.

The Governor's May Revision for 2025–26 reflects a more constrained fiscal outlook, projecting a $12 billion general fund deficit and proposing a range of budget solutions, including spending reductions and funding shifts. As part of this plan, the state will draw down the Public School System Stabilization Account (PSSSA), reducing its balance to zero.

As a result of this withdrawal, the local reserve cap is not expected to be triggered in either the 2025–26 or 2026–27 fiscal years. Under current law, districts subject to the 10% cap on reserves would apply in fiscal years immediately following those in which the PSSSA balance equals or exceeds 3% of the total TK–12 share of the Proposition 98 guarantee.

With continued uncertainty at both the federal and state levels, careful reserve management is more important than ever. Maintaining reserves that are strategically organized and clearly documented will help ensure districts' long-term fiscal stability.

Attendance Recovery

Considering the state's current budget challenges and projections, districts should take advantage of all opportunities to provide students with additional learning opportunities while recovering student average daily attendance (ADA). Beginning July 1, 2025, school districts and classroom-based charter schools can provide classroom-based students with attendance recovery opportunities to make up lost instructional time, offset student absences, and mitigate learning loss, thus also mitigating the fiscal impacts of absences.

Students may only be credited up to the lesser of: 1) 10 days attendance, or, 2) the number of their absences in that school year. Recovery time must be taught by certificated teachers of the LEA. Participation is not mandatory and shall be at the election of the student, parent, or guardian.

Expanded Learning Opportunity Program (ELOP) funds may be used to fund attendance recovery programs in conjunction with, and on the same site(s) as, the LEA's ELOP program activities.

Detailed instructions and answers to common questions can be found on the CDE's [Attendance Recovery webpage](). You can also review a presentation from the CDE's School Fiscal Services Division at https://www.cde.ca.gov/fg/it/documents/aaitwebinar24.pdf.

Instructional Continuity

Instructional Continuity provisions focus on facilitating continuity of learning during emergencies that disrupt regular classroom instruction.

As of July 1, 2025, LEAs must include an instructional continuity plan in their comprehensive school safety plan. Plans must include procedures for student engagement within five (5) days of an emergency and hybrid or remote learning opportunities within ten (10) instructional days.

Instructional Continuity also encourages LEAs to plan to meet the instructional standards that are equivalent to independent study programs.

Form J-13A submittals for events occurring in fiscal year 2026-27 and beyond will require, LEAs to certify that they have a comprehensive school safety plan that includes an instructional continuity plan that complies with the aforementioned engagement and instructional offering requirements. If the LEA did not offer engagement and instruction during an emergency, it must, as part of the J-13A submittal, describe the circumstances that prevented it from doing so and explain what engagement and instruction, if any, it did provide.

Detailed instructions and answers to common questions can be found on the CDE's Instructional Continuity webpage. You can also review a presentation from the CDE at https://www.cde.ca.gov/re/di/or/documents/icpwebinarpresentation.pdf.

Transitional Kindergarten

The 2025-26 K-12 Trailer Bill includes intent language that LEAs provide language development support to multilingual learners in TK, and that local educational agencies, teachers and staff assigned to TK classrooms provide parents and guardians of pupils enrolled in TK with information regarding the benefits of multilingualism.

In addition, the Trailer Bill states that commencing with the 2027-28 school year, LEAs serving pupils in TK shall screen those pupils whose primary language is a language other than English. For the 2026-27 school year, LEAs may screen TK pupils. The screening tool will be determined by the state superintendent of public instruction in 2025-26.

Effective July 1, 2025, the adult-to-student ratio will be 1 adult to 10 students. Refer to the CDE's TK FAQ #15 under Transitional Kindergarten Class Size Ratio Information at https://www.cde.ca.gov/fg/it/tkfiscalfaq.asp#how-can-schools-meet-the-110-adult-to-student-ratio-requirement-upon-full-implementation-of-transitional-kindergarten-tk-in-fiscal-year-fy-2025-26-updated-09-sep-2024.

There are separate penalties for not meeting the required 1-to-10 adult-to-pupil ratio, for not maintaining an average TK class enrollment of not more than 24 pupils for each school site, and for teachers not meeting the TK credentialing requirements listed below. The 2025-26 K-12

Trailer Bill includes language to change the class size penalty to loss of ADA funding for each student over the 24-pupil limit, which will also provide relief for mid-year TK class size growth.

Credentialed teachers assigned to TK classes (including independent study), must meet one of the following criteria by August 1, 2025:

- Have completed at least 24 units in early childhood education, childhood development, or both.
- Have professional experience in a classroom setting with preschool-age children, as determined and documented by the employing LEA, that is comparable to 24 units of relevant education and meets the criteria established by the LEA's governing board or body.
- Hold a child development teacher permit or an early childhood education specialist credential issued by the California Commission on Teacher Credentialing.

LCAP and the Learning Recovery Emergency Block Grant

The State Board of Education (SBE) adopted revised LCAP instructions at their November 2024 meeting (see https://www.cde.ca.gov/re/lc/) to require the inclusion of all LREBG expenditures in the LCAP going forward. The May Revision continues to provide $378.6 million additional LREBG funding to LEAs in 2025-26. Assuming this proposal is approved, all LEAs that were eligible for the original LREBG funding in 2022-23 will have LREBG expenditures that will need to be included in the LCAP.

For those LEAs that are already planning on carrying over LREBG funds to 2025-26, additional funds allocated through the 2025-26 budget could be incorporated into the 2025-26 budget and LCAP through a midyear update and the Annual Update in 2025-26. For LEAs that were not expecting LREBG funds in 2025-26, options might include:

- Incorporating the new allocation into their 2025-26 LCAP and budget adoption but clearly calling out in writing in the LCAP and budget assumptions that these dollars and actions are dependent on the new LREBG funds being included in the adopted state budget.
- Documenting the needs assessment in the LCAP summary sections but waiting to put the funds into the LCAP and budget. Then the dollars and actions could be added as part of the midyear update and Annual Update if the funds are approved in the state budget.
- Waiting until 2026-27 to incorporate the funds into the budget and LCAP, recognizing that even more LREBG funds may be allocated by the state in subsequent years.

LEAs should consult with their COE for specific guidance.

Summary

This edition of the Common Message gives LEAs data and guidance for fiscal planning and for developing their 2025-26 budget and multiyear projections. The information provided for 2025-26 and beyond includes the latest known proposals and projections to assist with multiyear planning. The state budget continues to face additional risks due to the results of massive wildfires and federal policy and funding changes, which may impact both revenues and expenditures. LEAs face short-and long-term challenges, including risks to the state revenue forecast, reduced ADA due to declining enrollment and student absence rates, inflationary pressures including pension rate increases, and expired one-time funds. Because each LEA has unique funding and program needs, it remains essential that LEAs continually assess their individual situations, work closely with their respective COEs, and develop comprehensive plans to maintain fiscal solvency while preserving the integrity of their educational programs.